

*

UMASS/AMHERST

*



312066 0284 1731 1

[REDACTED]
[REDACTED]
[REDACTED]



[REDACTED]

State of Massachusetts

DOCUMENTS COLLECTION
UNIVERSITY OF ALABAMA
LIBRARY, ON LINE

Digitized by the Internet Archive
in 2010 with funding from
Boston Library Consortium Member Libraries

TWELFTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1897.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1897.

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its twelfth annual report.

There are now under the supervision of the Board 133 companies, 12 towns and 1 city. Of the former, 47 are engaged in the supply of gas only, 24 in the supply of both gas and electric light, and 62 supply only electric light. Of the towns, 2 have plants for the supply of gas and electric light; the others supply only electric light.

The following list gives the corporate names of the companies chartered during the year 1896 with gas or electric lighting powers, with the amount of capital and the locations stated in the several charters:—

The Blackstone Electric Light Company, . . .	\$10,000	Blackstone.
Weston Electric Light Company,	7,000	Weston.
Whitman Light and Power Company,	25,000	Whitman.
People's Gas and Electric Company of Stoneham,	45,000	Stoneham.
Chicopee Gas Light Company,	100,000	Chicopee.

The amount of stock approved by the Board to be actually issued in the cases of the first three named may be found by reference to the later pages of the report, under the title of "Approval of stock and bonds." The applications of the last two for leave to issue stock were not filed until very near the close of the year, and have not yet been decided.

The plant of the Blackstone Electric Light Company, which was started by the contractors in December, 1895, was delivered to the company on Jan. 1, 1896, by whom it has since been operated.

The Chicopee Manufacturing Company began to distribute and sell water gas in Chicopee Falls in January, the Malden

6443-1135-12

and Melrose Gas Light Company throughout the territory which it supplies in October, and the Holyoke Water Power Company in Holyoke in July. This gas, either alone or in combination with coal gas, is now distributed by companies in Adams, Amesbury, Athol, Boston (city proper, Brighton, Charlestown, Dorchester, Roxbury and South Boston districts), Brookline, Chicopee Centre, Chicopee Falls, Cottage City, Fall River, Framingham, Haverhill, Holyoke, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Spencer, Springfield, Stoneham, Waltham and Worcester, and by the Malden and Melrose Gas Light Company throughout its territory in Malden, Melrose, Medford and Everett.

The Weston Electric Light Company of Weston commenced business in April.

The Block Plant Electric Light Company began to supply lights in January. The business of this company is confined to the block bounded by Washington, Bromfield, Province and School streets in the city of Boston. It has acquired no rights to lay or maintain wires in, over or under any of the public streets.

An abstract of the manufacturing account in the return of the Church Green Electric Light and Power Company appears in the Appendix of this report for the first time. This "company" is not a corporation, but the name given is that under which Mr. Alonzo W. Perry conducts the electric lighting portion of his business in the city of Boston. The supply of lights was originally confined to his lessees, but has since been extended to other customers within a restricted area.

The property of the Whitman Electric Company was sold under foreclosure of mortgage in May and was purchased in the interest of the bondholders, whose representatives, having organized as the Whitman Light and Power Company, took possession of the property and began to supply light in the name of that corporation in November.

The Chicopee Gas Company took possession of the Chicopee Gas Works in January, and has operated them during the year.

A receiver was appointed for the Citizens' Gas Light Company of Reading, South Reading and Stoneham, who

took possession of the company's plant in October. Late in November the property in the receiver's hands was sold at public auction, subject to all incumbrances, to citizens of Stoneham, who have since operated the plant, although the sale has not yet been confirmed by the court. These purchasers have become incorporated as the People's Gas and Electric Company of Stoneham.

Pursuant to the authority given by chapter 143 of the Acts of 1896, and after the approval by this Board of an issue of new capital stock, the Fall River Electric Light Company purchased all the property, rights, licenses, privileges and franchises of the Edison Electric Illuminating Company of Fall River, and took possession of the same on the first day of July. The Edison Electric Illuminating Company of Fall River was organized in 1883, and since that time has supplied only commercial incandescent lights in the city of Fall River, doing no street lighting and supplying no commercial arc lights.

The Fall River Gas Works Company, acting under the general laws, and after the approval of new capital stock for the purpose, has purchased and taken possession of the plant and property of the Manufacturers' Gas Light Company of Fall River. The Manufacturers' Company was originally organized and incorporated in 1867 as the Manufacturers' Gas Company. The stock at that time was nearly all held by certain mill companies in Fall River, and its chief purpose was to supply these mills and to light the streets in the vicinity of the same. The Fall River Gas Works Company did not then light this district, and was unwilling to extend its mains for the purpose. In 1880, owing to the defalcation of its treasurer, the company was reorganized as the Manufacturers' Gas Light Company. The growth of the city and the increase of the business of the two companies made a small portion of the city common territory for both. No attempt was made to convey the franchises of the Manufacturers' Company, and none was considered necessary, as the Fall River Gas Works Company had already authority to lay mains and supply gas through the entire city, so that no legislation was necessary to effect a consolidation of the com-

panies. The stock of the Manufacturers' Company has been transferred to trustees for the purchaser, whose intention, we are assured, is to dissolve the corporation.

NEW LEGISLATION.

In the year 1894 an appeal was made to the Board for a reduction in the price of gas supplied by the Arlington Gas Light Company. Although the company was then and is now charging \$2.50 per thousand, the Board found itself unable to reduce the price, principally because, owing to the large area of the district supplied and its small output, there was no reason to expect that the company could pay a reasonable profit at a lower rate. This is the only company supplying gas in the towns of Winchester, Arlington and Belmont. Adjacent to this territory is on one side that of the Woburn Gas Light Company, which supplies gas at \$1.60, and on the other side the Cambridge Gas Light Company, which supplies gas at \$1.25. The Board, recognizing the advantages which would come to the residents in the territory of the Arlington Company if they could be supplied directly or indirectly by either of the other two concerns, encouraged negotiations between them and the Arlington Company for some arrangement which might prove of advantage to all interested. These negotiations were continued for a considerable time, but no agreement was reached and they have since been abandoned. The Board has no power, under existing laws, to effect such an agreement or to procure any satisfactory change in the present method of supplying the residents of the three towns named. We recommend the passage of some legislation which, through its application to some or all of the companies named, may secure such result.

ACCOUNTS.

The special report of this Board to the Senate of 1895, in response to an order of inquiry concerning the accounts of the Brookline Gas Light Company, was given in the Appendix of the eleventh annual report. Later in that year the company requested the Board "to so revise and amend the rules and instructions relating to books and accounts of

gas companies issued in 1886 . . . as to authorize gas companies to charge to the appropriate construction or plant accounts such items of law expenses, interest, insurance, meter sales, advertising, canvassing, etc., as are incident to new construction work, and which can be properly separated from running expenses, until that part of the plant for which such money is expended is put into actual use ; ” and, further, “ to reconsider its findings of April 16, 1895, as contained in the report of that date to the Massachusetts Senate, and see if certain errors were not made therein, and if it finds that such errors have been made, to correct the same, and if certain of those items should not be transferred from expense into plant or construction accounts.” The reply to this request was made during the year just closed, after a thorough examination not only of the company’s accounts, but of so much of its contracts, correspondence and records as seemed to relate in any way to the subject matter of the report referred to. As this reply not only has an important relation to the report already published, but contains certain rulings respecting accounts, applicable to the companies generally, it is inserted in Appendix B.

COMPULSORY SUPPLY.

Nearly all of the complaints resulting from the neglect or refusal of the companies to supply either gas or electric light during the year have been satisfactorily adjusted, with the assistance of the Board, but without a hearing or formal order.

Dorchester and Hudson Petitions.

A formal hearing was given, upon the complaint of Charles F. Berry and others against the Dorchester Gas Light Company, to secure new mains in Norfolk and adjacent streets. This application was made near the close of the season suitable for main laying, and at the hearing, upon the assurance of the company that the supply asked for would be given at an early date next season, and by an agreement of the parties interested, the case was continued until that time.

Petitions for the supply of electric light were brought against the Hudson Electric Light Company by the selectmen of Hudson, the Hudson Savings Bank and Doric Lodge

of Hudson. These cases were heard and decided together. When these petitions were brought, a suit of the company against the town was pending in the supreme judicial court, to compel the town to take the company's plant, under chapter 370 of the Acts of 1891, known as the "municipal ownership act." The existence of this suit and its probable result was urged by the company as an objection to an order requiring it to supply. Very soon after the hearings the suit was decided in favor of the company. From the testimony submitted, and an examination of the plant, it was apparent that to increase the installation of incandescent lamps in response to these petitions and others likely to follow with equally reasonable requests would either require a substantial addition to the plant at the station for which new expenditure would be necessary, or would be liable to seriously impair the service of the company to its existing customers. The requests involved in the petitions seemed entirely reasonable, and, if the company had intended to continue in business, the Board would have undoubtedly required that they be granted. In view, however, of the near approach of the time when the town was to assume possession of the company's plant and business, it seemed neither reasonable nor just to the company or the town to compel such new construction and additional investment at that time. If the town were not compellable to reimburse the company therefor, it was obviously unjust to the corporation; and if the town were compellable to take the additional property and pay for it, it might then find it impossible to use such new construction to advantage, after taking possession of the entire plant. When, therefore, the suit of the company had made such progress in the courts that it seemed certain that the town must take the plant, the Board could not see its way clear to require the investment necessary to comply with the request of the petitioners, and voted to dismiss the petition.

QUINCY PETITION.

The mayor of the city of Quincy brought a petition and complaint against the Quincy Electric Light and Power Company concerning the price and quality of the electric

street lights, and an order for a hearing upon the same was issued. Pending this hearing, a contract between the city and the company was agreed upon and the petition was withdrawn.

MALDEN AND MELROSE PETITION.

This was a petition by the consumers of the Malden and Melrose Gas Light Company for a reduction in price of gas.

A public hearing was given in Malden, at which the petitioners and the company were represented by counsel. Although the city of Malden is not a customer of the company, the city solicitor, pursuant to a vote of the city council, was heard in its behalf and in favor of the petition.

In addition to a careful consideration of the facts submitted at the hearing, and in response to the request of the petitioners, the Board has made a thorough examination of the affairs of the corporation, its history, methods, present condition and immediate necessities.

The company began operations in 1854. It has never watered its stock, and, although nearly a third of its present capital has been issued at a price much above par, it has rarely exceeded a six per cent. dividend, all other profits having been applied to the maintenance and development of the plant. It is now carrying a considerable debt, the proceeds of which have all been applied in the same direction. It is situated in a rapidly growing territory, with a mileage of mains exceptionally large for its output and the number of its consumers. While this extent of pipe is a substantial advantage to the community, and seems to be no greater than the public convenience demands, it nevertheless sustains such an abnormal relation to the output as to materially increase the cost of supplying its gas. A study of the plant and its operation reveals the necessity for an immediate large expenditure for extraordinary repairs and extensions, some of which have been already too long delayed. The interests of the community imperatively demand that these alterations and extensions be promptly undertaken, and the investigation of this case has forcibly impressed this fact upon the management. While the new extensions demanded may properly require the aid of new capital, the

alterations, so far as in the nature of repairs, although extraordinary in character, are a legitimate and necessary charge upon income, and in most successful companies provision for this is made by a regular annual appropriation and accumulation out of receipts. In a former case, after carefully examining the origin and growth of that part of the present debt then existing, the Board decided that it constituted a proper demand upon the income, and ought not to be represented by new capital. No fair and just determination of the question of price can be complete without some consideration as to how the cost of these needed alterations should be met and the debt extinguished. A fair price ought always to be ample, with skilful management, to provide for every expense for current operation and maintenance or depreciation, so that the burden of fixed charges shall be restricted to those imposed by necessary capital. The public interest demands not only the lowest reasonable present price, but the adoption and steady pursuit of such a policy as will be most likely to secure the lowest possible price in the future.

These propositions require a high standard of efficiency in the corporate management, yet are evidently just if the company is to be continued in the monopoly of an important public service. To finally and justly determine whether such standard has been fully maintained must often be a question of serious difficulty; but the facts revealed in this case raise a strong presumption that the company has in some measure failed to reach it. Any reduction which under such a policy might have been readily accorded may now be justly required. These are the controlling considerations in this case.

The Board endeavored to name a price which should compel the company to employ the strictest economy and the highest technical skill to fully meet, in its own and the public interest, the responsibilities which its condition at the time imposed.

The Board therefore recommended that from and after the first day of January last the net price charged for gas supplied by the Malden and Melrose Gas Light Company should not exceed \$1.50 per thousand feet.

JAMAICA PLAIN PETITION.

This was an application by customers of the Jamaica Plain Gas Light Company for a reduction in price.

An extended hearing, numerously attended by the petitioners, was held at the office of the Board, at which both parties were represented by counsel, and the case presented with unusual fulness. The evidence then submitted has been supplemented, in accordance with the expressed wish of the parties, by an examination of the company's records, accounts and works, and a careful study of its history, policy, present condition and prospects.

The district supplied is a single ward in the city of Boston, occupied mostly for residences, covering a relatively large area, which is cut into by extensive reservations for parks and other public purposes. This has caused a relatively small number of consumers per mile of main, a larger outlay for capital account and somewhat greater leakage or lost gas account than in some other sections. As this territory has steadily grown in wealth and population, the company has made liberal extensions of its mains; and this fact, combined with substantial reductions in price, has steadily increased the output of gas.

With the exception of that issued, in accord with the custom of the time, in part payment for the construction of the original works, the entire capital stock has been paid in in cash, and more than half the present capital has been sold by auction at such a premium that, for every share now outstanding, one hundred and ten dollars in cash has been contributed to the corporation.

A considerable debt has been created by the recent expenditure of liberal sums for improvements and extensions, and no extraordinary demands in this direction are likely to come in the immediate future.

The principle adopted by the Board in former cases, that the company under skilful management is entitled to charge such a price as will provide for the fair cost of manufacture and distribution, and a reasonable amount beyond this for depreciation in plant and a proper dividend, has been generally approved, and was accepted as sound by the petitioners

in this case. By the assistance of those who, up to a recent date, were in charge of the company's affairs and responsible for its success, the petitioners were able to submit definite testimony upon the question of a fair cost, which was given special weight because of the intimate knowledge of the company's affairs which those giving it possessed. In this evidence, however, but little attention was paid to the cost of depreciation, although its importance was recognized. Although this is as absolutely and essentially a part of the cost as the coal or labor by which the gas is produced, the amount necessary for it is not easy to determine, and managers of companies have not always appreciated its importance. The public interest demands the regular expenditure of a sum ample at least to maintain the structural value of the entire plant on a level with the capital actually required for its original construction, and a different policy has invariably imposed upon the public the burden of a capitalization far beyond the amount necessary for the conduct of the business. How the end is to be attained, whether by the payment of a debt resulting from extraordinary repairs or reconstruction, or the cost of minor extensions and additions, or by the accumulation of a fund to be used either for future expenditure in these directions, or as an insurance against those accidents which sometimes result from the hazards of the business, is a question which can only be determined by the peculiar conditions attached to individual cases.

The location of this company, in territory adjacent to that in which gas is sold at an apparent profit at a much lower price, has imposed upon the management peculiar difficulties, and naturally encouraged in the public mind a conviction that a substantial reduction could readily be made. While this fact alone affords but little aid in fixing the fair price under conditions so widely different, it may have an important bearing upon the question of a wise policy in the management. It was doubtful if this consideration had been given the weight which it deserved. In the face of all the facts, the company has demanded a profit from which it has paid larger dividends than before these conditions arose. In support of this course, it was urged that the investment

had become an especially hazardous one, and that the right of larger and stronger companies to enter the territory and destroy the value of the stock justified the payment of large dividends while the opportunity existed. Such a spirit and purpose is the prerogative of an unrestricted monopoly only. In ordinary trade, business conditions of this sort impose a conservative spirit and policy upon the management, and compel a reduction in profits rather than an increase.

That the prices in the neighboring territory can be immediately met it is unreasonable to expect, neither was this demanded by the petitioners; but a sound business policy in the company, looking to the preservation of its corporate integrity and its privileges, demands the closest possible approach to them, even though it involve some reduction from former profits.

For these reasons the Board recommended that, from and after the first day of April, the net price for gas supplied by the Jamaica Plain Gas Light Company should not exceed \$1.40 per thousand feet.

MILLBURY PETITION.

This was a petition by the selectmen of the town of Millbury, praying for a reduction in price and improvement in quality of the electric street lights supplied by the Millbury Electric Company.

A public hearing was given upon this complaint in the town of Millbury, at which the petitioners and the company were represented by counsel.

The street lights in the town consist of 33 arc lights of nominal 1,200 candle-power, and six series incandescent lights of 32 candle-power, operated from the arc circuits, upon a moonlight schedule until midnight. For these lights the town has annually appropriated the sum of \$2,500 until the town meeting in the year 1896, when only \$2,000 was appropriated. The company declined to accept the offer by the selectmen of the sum thus voted, and representatives of the town and the company were unable to agree upon any arrangement which would reduce either the number of lights previously supplied or the price paid. After somewhat pro-

tracted negotiations, during a portion of which the lights were not in use, the company offered to supply them at the annual rate appropriated by the town, until this Board, upon petition of the selectmen, should determine what was a fair price for the service, and thereafter at such price; and the selectmen, having been authorized thereto by the town, brought this petition.

The Millbury Electric Company was organized in 1888, and has ever since been engaged in the supply of electric lights for public and private use in the town of Millbury. Its first station was a small building, upon land of its president, containing a small engine and an arc dynamo; and for this plant, with the street lines for arc lighting, it had issued, prior to October, 1889, \$13,000 of the securities which are now outstanding. With this plant both arc and incandescent lights were operated from the same circuits, in accordance with the custom then prevailing in the smaller towns. In the following year this station was abandoned, and a new station of brick was erected upon land purchased by the company, and in it the engine and dynamo were placed, boilers were erected, a new engine and dynamo were installed and new circuits were run for incandescent lighting. For the purpose of this new construction the company increased its securities by about \$20,000, so that at the date of the hearing on the petition it had outstanding stock of the par value of \$17,000 and bonds amounting to \$16,000.

Shortly after the close of the hearing the second station and steam plant were abandoned, and the dynamos were removed to the building of the Millbury Water Company, under a contract with that corporation for their operation for a term of years.

There is no standard price for arc lamps, of the class involved in this case, which is of universal application. Not only the number of lights and the hours run, but their relation to other parts of the company's business, are important factors. In reaching a decision, the Board found it necessary to consider not only the street lights but the company's income from its entire business, and the way in which its affairs were managed. Those who invest their money in order to render a public service of this character are entitled to a

reasonable return from the business when properly conducted, but are not entitled, for the sake of such return, to impose upon a community additional burdens on account of careless or incompetent management.

With the price named below the company can expect a reasonable profit only after substantially improving its present methods, and introducing new economies in the supply of private as well as public lights. Of the incandescent lights, those located in private residences are supplied by meter; those in stores and shops upon a contract system at a fixed monthly rental, with little regard to service rendered. A study of this part of the business, conducted subsequent to the hearing, clearly showed that the contract lights were supplied at little or no profit, — probably, indeed, at a considerable loss; and that a readjustment of these rates at a substantial advance, or the supplying of this portion of the company's output through meters, would be necessary, unless an undue share of the company's income was to be derived from street and residence lighting.

The contract made with the water company since the hearing for the operation of its dynamos is expected to make a substantial saving. This contract, however, was not considered of importance in this case, since it must be regarded as entirely experimental; its success has not yet been demonstrated, and is involved in serious doubt. This contract and the relocation of the electric company's dynamos are the result of a common ownership or control in the two corporations. The companies can abrogate or modify it, and may reasonably be expected to do so unless it prove profitable to both.

The company has never earned a dividend, although it has paid one or two; and the various changes and removals referred to have involved large losses, which have greatly reduced, if they have not wholly extinguished, the value of the stock. For these reasons, future dividends have been rendered exceedingly doubtful, and were not considered in the price named. The effort of the Board was to include in such price a fair profit sufficient only to bring a reasonable return upon the capital which might fairly be required for a plant suited to a town of this size and character.

The Board recommended that from and after the date of the decision (December 28) the price charged by the Millbury Electric Company for arc and incandescent lights then in use for street lighting, operated substantially the same number of hours per month as theretofore, should be at a monthly rate which should produce for the whole fiscal year of the town not more than \$2,375; added lights to be supplied, if no more than 7 be required, at \$44 per light per year; and, if the number of lights be reduced, the reduction from the yearly amount named should be at the rate of \$14.50 for each lamp taken from the present number; a pro rata rebate, based upon the number of lights and price paid, to be made for a total failure of service of said lights or any of them, and three incandescent lights to be considered the equivalent of one arc light in all computations.

The question of the quality of the lights was also involved in the petition. Very little evidence was submitted upon this point, however, and that which was presented was so indefinite that the Board was unable to criticise the quality of the lights or provide for their improvement.

No satisfactory tests have ever been made on behalf of the town, no record has been kept by the town of lamps not burning, and no data was presented upon this portion of the petition which could authorize the Board to make any finding whatever. The town authorities have it in their power, without large expense, to obtain data of this character, and its possession would materially aid in remedying any evils that might exist, while a knowledge by the company of the town's purpose to procure it would alone be a strong inducement to render the best possible service.

APPROVAL OF NEW STOCK AND BONDS.

Nineteen applications for approval of issues of new stock or bonds have been decided during the year; three others have been continued, at the request of the petitioners, for further hearing, and one has been withdrawn after being heard. In the cases decided, the amount of securities asked for was \$2,608,000; the amount approved \$1,741,500. In nine instances the full amount sought has been approved. One petition, involving \$15,000, has been dismissed.

PETITION OF THE DORCHESTER GAS LIGHT COMPANY.

This was an application by the Dorchester Gas Light Company for approval of an issue of new stock of the par value of \$150,000, the proceeds to be applied to the payment of its floating debt and the cost of extensions and additions to its distributing plant.

From an examination of the company's accounts and returns, it appeared that its floating debt somewhat exceeded \$90,000, and that this debt existed because of large additions to its distributing plant, principally since June, 1893.

From an examination of the company's property, it appeared that the fair structural value of its entire plant exceeded its capital and debt. A descriptive schedule of the proposed extensions and additions was submitted, and the probable cost of the same was shown to be about \$60,000. It seemed improbable that any portion of the cost of this proposed construction could be paid for out of income in the near future. The following was therefore adopted by the Board:—

On the application of the Dorchester Gas Light Company for approval of an issue of 1,500 shares of new capital stock, of the par value of \$100 each, for the objects named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized,—

Ordered, That the Board hereby approves of the issue by the Dorchester Gas Light Company of such a number of shares of new capital stock, not exceeding 1,500 shares, as when issued in conformity with all the requirements of law relating thereto, will produce \$150,000, the said stock, or the proceeds thereof, to be applied to the following purposes and to no other; to wit: proceeds of the said stock to the amount of \$90,000 to the payment of the present floating debt of the company, and to the amount of \$60,000, or so much thereof as may be necessary, to the payment of liabilities incurred since the first day of December, A.D. 1895, for extensions and additions to the distribution plant of the company, and which may hereafter be incurred for like extensions and additions.

And, in order to determine the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof, for the purpose aforesaid, be fixed at \$125 per share; and, if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Journal” and the “Boston Daily Herald.”

PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for approval of an issue of bonds to the amount of \$250,000, \$200,000 of the proceeds to be applied to the cost of extensions and additions to the company's plant subsequent to the date of the petition, and \$50,000 to funding a portion of the floating debt then existing.

From an examination and appraisal of the company's property, it appeared that the fair structural value of the plant at the time of the application equalled the outstanding stock and bonds, and from the testimony and schedules submitted at the hearing, that the proposed extensions and additions were needed to meet the public demand, and would require the amount stated in the petition.

The study of the company's plant and its appraisal by the experts selected by the Board showed the true relation existing between the liabilities and the visible and tangible assets of the corporation at present values. It was apparent that, although the company had annually appropriated large sums out of income toward the depreciation due to the rapid progress of the art of electric lighting, the sums thus applied had not been sufficient to fully make up for this loss. Compelled by recent legislation to remove its overhead lines from all that part of the city in which they were most numerous, and to place its new conductors underground, the company

was confronted with another and extraordinary item of depreciation, and another demand for large expenditures in the immediate future. It is reasonable to expect that the public convenience will require still further extensions to supply new demands and occupy new territory. Clearly, this situation imposes upon the corporation, in its own as well as the public interest, the duty to apply from its income a much larger sum than heretofore to the payment of its floating debt and toward the cost of new improvements; such a course will give added strength to the corporation and greater value to its securities.

The Board was satisfied that the income of the company was ample to permit it to adopt the policy of paying its debts rather than of funding them as a permanent burden. In view of all the facts, the Board was able to approve of bonds to meet the cost of the new extensions, but not those intended for the funding of the debt. The following was therefore adopted:—

On the petition of the Boston Electric Light Company for the approval of an issue of bonds to the amount of \$250,000, for the purpose named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Boston Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$200,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum, said bonds and the proceeds thereof to be applied in payment of the cost of additions and extensions to the company's plant made since the first day of July, A.D. 1895, or which may be made subsequent to the date hereof, and to no other purpose.

PETITION OF THE BLACKSTONE ELECTRIC LIGHT COMPANY.

This was an application by the Blackstone Electric Light Company for approval of an issue of new capital stock of the par value of \$10,000.

The company was chartered on Jan. 1, 1896, for the purpose of "the manufacture, distribution and sale of electricity for light, heat and power." Land was purchased, a station building erected, and a generating and distributing plant installed in the town of Blackstone, capable of supplying eighty arc lights in the different sections of the town.

It appeared from the evidence at the hearing that in this construction more than \$10,000 had been fairly expended. A descriptive schedule of this plant was filed with the petition, and the Board was satisfied, from an examination of the same in its behalf, that this property would be an ample equivalent for the amount of stock named in the petition. The following was therefore adopted : —

On the petition of the Blackstone Electric Light Company for approval of an issue of new stock to the amount of \$10,000 for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Blackstone Electric Light Company of 100 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, to be applied to the purchase of land in the town of Blackstone, the erection thereon of suitable buildings and the proper equipment of the same as an electric lighting station, and for the erection of electric lines in said town, or for the payment of the indebtedness incurred on account of such purchase, construction, equipment and erection, and to no other purpose.

PETITION OF THE LENOX ELECTRIC COMPANY.

The Lenox Electric Company applied for the approval of an issue of new capital stock of the par value of \$20,000.

This company is constituted "to furnish electric light, heat and power in Lenox, Mass., and a portion of the adjoining town of Stockbridge." It received its charter on Aug. 22, 1894. From the evidence at the hearing, it appeared that the amount of stock named in the application had been fully paid in in cash. An underground system for

the distribution of electricity for lighting purposes had been constructed for the company, within the territory named in its charter, and a description of the same was filed with the petition. It has a contract with private parties, owning and operating a generating plant in the town of Lenox, for the supply of electricity for a term of years. The following was therefore adopted : —

On the petition of the Lenox Electric Company for approval of an issue of 200 shares of new capital stock, of the par value of \$20,000, for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Lenox Electric Company of 200 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, to be applied to the construction of an electric distributing plant in the towns of Lenox or Stockbridge, or for the payment and cancellation of obligations incurred on account of such construction, and to no other purpose.

PETITION OF THE NATICK GAS LIGHT COMPANY.

This was an application by the Natick Gas Light Company for approval of an issue of bonds to the amount of \$15,000, for the purpose of funding its debt and making extensions.

The corporation was organized in 1873, and the plant completed in 1875. When the case was considered the works were on the north side of and adjacent to the location of the Boston & Albany Railroad, at Natick. It appeared at the hearing that when the changes in grade and location of the railroad, which were then in progress for the abolition of the grade crossings in that town, were completed, the railway would be upon land north of and adjacent to the gas works. A portion of the company's real estate had been taken for the railroad location, and a substantial claim on account of this and other damages was in process of adjustment between the parties interested.

It was stated by the representatives of the company that the works were in good condition, with a capacity for double the present output, and that no unusual expenditures except a moderate amount for main extensions would be demanded in the near future.

The debt which it was proposed to pay from the proceeds of the bonds consisted of a mortgage note for \$8,500, payable to the savings bank, and other notes for about \$4,200. The \$8,500 note was the unpaid balance of a mortgage note given shortly after the completion of the plant, and in part payment for the same, the issue of stock being insufficient for that purpose. The floating debt represented by the other notes named had accumulated since June 30, 1891, nearly all of it within the year following. Until June 30, 1890, the company paid regular dividends; but the returns show that the last dividend paid was not fully earned, and that since that date no dividends have been earned or paid. It was doubtful whether the expenditures on account of plant had been sufficient to fully make up for depreciation. It thus appeared that this part of the debt was not incurred for new plant, but rather on account of current operation or maintenance. Under such conditions, it should not impose a permanent burden upon the public and the company, through its conversion into capital or long-time bonds for whose payment no special provision is made.

The property to be taken for railway purposes is a part of the company's original purchase, in which its capital was invested, and the money received for such damages the corporation is bound to use in such way as may be deemed to be for the best interests of the plant. In the company's condition, it was clear that it would be needed either for improvement and extension of the plant or payment of floating debt, unless it should be demanded by the holders of the mortgage which covers the land taken. Such receipts are no part of the earnings or profits, and a sound policy requires that they shall not be lost to the corporation through their division among the stockholders.

Although the negotiations between the parties had not gone so far as to determine the amount which the company would receive, it seemed probable that it would be more

than ample to provide for the extensions then contemplated. The Board was obliged to withhold its approval of any portion of the bonds named in the petition until the amount of this claim should be more definitely determined and the conditions which its settlement will bring could be more clearly understood. The Board was assured that the holders of the notes representing this debt had made no request for their payment, and would probably be willing to continue to hold them for a reasonable period. This action upon the petition was taken without prejudice as to so much of the mortgage as might remain unpaid, and as to the amount needed for extensions after the settlement of the claim for damages. The following was therefore adopted : —

Upon the petition of the Natick Gas Light Company for approval of an issue of bonds to the amount of \$15,000, for the purpose of funding its debt and making extensions, —

Ordered, That said petition be dismissed.

PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for approval of an issue of bonds to the amount of \$200,000 in addition to the amounts heretofore approved, for the purpose of constructing underground conduits and placing wires therein.

From the evidence presented at the hearing and the investigation by the Board, it appeared that, pursuant to the requirements of chapter 454 of the Acts of 1894, the petitioner had constructed underground conduits in the districts designated by the commissioner of wires for the years 1894 and 1895, and to a considerable extent outside of such districts, and had placed its wires in the conduits. The area of the 1894 and the 1895 districts is about two-fifths, and the district designated for 1896 is about one-quarter, of the total area to which the statute applies.

The bonds previously approved for this purpose, amounting to \$360,000, had been sold for cash at not less than par, and the proceeds applied as prescribed by the Board. The cost of the work had somewhat exceeded the amount of bonds issued for the purpose. A detailed schedule of the

work proposed for the current year was submitted, and the Board was satisfied that the probable cost of the same would equal the amount named in the petition. The following was therefore adopted : —

On the petition of the Boston Electric Light Company, by the president and treasurer thereunto duly authorized, for the approval of an issue of bonds to the amount of \$200,000, in addition to those heretofore approved, pursuant to the vote of the stockholders of said corporation on the fourteenth day of August, 1894, to run for a term of thirty years from the date thereof, for the purpose of paying the expenses of placing its wires underground, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Boston Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$200,000, in addition to those heretofore approved, payable in not exceeding thirty years from the date thereof and bearing interest at a rate not exceeding five per cent. per annum; the proceeds of said bonds, or so much thereof as may be necessary, to be applied to the payment of liabilities now or hereafter incurred for constructing underground conduits and placing therein the wires of said company.

PETITION OF THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

The Electric Light and Power Company of Abington and Rockland applied for the approval of an issue of new capital stock of the par value of \$8,500.

On July 5, 1894, when the act forbidding the issue of new stock without the approval of this Board went into effect, the petitioner had outstanding 665 shares of the par value of \$66,500, and a floating debt amounting to \$50,000. Since that date the officers of the company, without the approval of this Board and in a manner other than that required by law, issued 64 shares of new stock at par, and applied the proceeds thereof to a reduction of its debt. It was understood that the proceeds of a part of the

stock named in the petition were to be applied to the cancellation of the shares issued in this manner, and the remainder toward the payment of the floating debt.

From an examination of the company's plant on behalf of the Board, it appeared that its fair structural value would exceed the total amount of stock after the issue of the amount named in the petition. The following was therefore adopted: —

On the petition of the Electric Light and Power Company of Abington and Rockland for approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that new capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Electric Light and Power Company of Abington and Rockland of 85 shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the following purposes, and to no other; to wit: the proceeds of 64 shares, of the par value of \$6,400, or so much thereof as may be necessary, to the purchase and cancellation of the 64 shares issued since July 5, 1894; the remaining proceeds of said shares and the proceeds of 21 shares of the par value of \$2,100 to be applied in payment of the outstanding promissory notes of said company.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$100 a share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the town of Abington, and that notice of the time and place of said sale shall be published in the "Boston Daily Advertiser," the "Brockton Daily Enterprise" and the "Brockton Daily Times."

PETITION OF THE ATHOL GAS AND ELECTRIC COMPANY.

This was an application by the Athol Gas and Electric Company for the approval of new capital stock to the amount of \$25,000 and of bonds to the amount of \$50,000 for the purpose of refunding bonds now outstanding and the payment of the floating debt.

The company at the date of the hearing had outstanding capital stock of the par value of \$25,000 and bonds to the amount of \$25,000. Its floating debt amounted to about \$38,000, of which nearly \$29,000 was in promissory notes. The Board was satisfied, upon an examination of the plant and history of the company, with the evidence submitted at the hearing, that this floating debt had accumulated on account of extensive alterations and additions to the company's plant since the issue of the bonds then outstanding, and that the bonds were issued in part payment for the original purchase of the plant. The following was therefore adopted:—

On the application of the Athol Gas and Electric Company for the approval of an issue of new stock to the amount of \$25,000 and of bonds to the amount of \$50,000 for the objects named in said application, after public notice and hearing and after an examination of the assets and liabilities of said company, it appearing that said company has complied with the law relating to such applications, and that the amount of stock and bonds hereinafter named is reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Athol Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 150 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of the outstanding promissory notes or other debts of said corporation, and to no other purpose.

Ordered, further, That the Board hereby approves of the issue by the Athol Gas and Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$40,000, payable in not exceeding twenty years and bearing interest at a rate not exceeding six per cent. per annum, said bonds or the proceeds thereof to be applied to the following pur-

poses and to no other; to wit: bonds to the amount of \$25,000, or the proceeds thereof, are to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding, and the proceeds of the remaining bonds to be applied to the payment and cancellation of the outstanding promissory notes and other debts of said company.

And, for the purpose of determining the price or rate at which said shares of new capital stock shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$100 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all said shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Herald” and the “Boston Daily Journal,” newspapers published in said city of Boston.

APPLICATION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This was a petition by the Fall River Electric Light Company, under the provisions of chapter 143 of the Acts of 1896, for approval of an issue of new capital stock of the par value of \$150,000, for the purpose of purchasing all the property, rights and franchises of the Edison Electric Illuminating Company of Fall River.

By the terms of this chapter the petitioner was empowered to receive a transfer and conveyance of all the property, rights and franchises of the Edison Electric Illuminating Company, and for the purpose of purchasing the same was authorized “to increase its capital stock from \$200,000, its present amount, to \$350,000, and the number of shares from 2,000, the present number, to 3,500, and to issue the shares of such increase to said Edison Electric Illuminating Company, or to its stockholders, in payment” therefor. The purchase of this property by the petitioner and the sale of the same by the Edison Company, upon the terms named

in the act, appeared to have been fully authorized by the stockholders of the two corporations respectively.

Section 2 of the act also provides "that the issue of new stock shall be made in accordance with the provisions of chapter 450 of the Acts of the year 1894;" that is to say, that the petitioner may issue the said stock, if, upon investigation, this Board finds the same to be reasonably requisite for the purpose of effecting said purchase and sale.

At the public hearing on this petition, duly advertised and held in the city of Fall River, no person appeared in opposition. Upon an examination of the plant of the Edison Company, the fair structural value of the same appeared to be somewhat greater than the par value of the stock proposed to be issued, and the supplies on hand and other quick assets, as shown by the company's accounts, somewhat exceeded its floating debt. The following was therefore adopted: —

On the petition of the Fall River Electric Light Company, pursuant to chapter 143 of the Acts of the year 1896, for approval of the issue of 1,500 shares of new capital stock of the par value of \$100 each, for the purposes set forth in said application and act, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that the amount of stock as prayed for is reasonably requisite for the purposes for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company of 1,500 shares of new capital stock of the par value of \$100 each, the said stock or the proceeds thereof to be applied to the purchase of all the property, rights, licenses, privileges and franchises of the Edison Electric Illuminating Company of Fall River, and to no other purpose.

APPLICATION OF THE FALL RIVER GAS WORKS COMPANY.

This was an application by the Fall River Gas Works Company for approval of an issue of new capital stock of the par value of \$212,000 and of bonds to the amount of \$50,000, for the purpose of purchasing the property and plant of the Manufacturers' Gas Light Company of Fall River, and for enlarging and extending the plant of the petitioner.

The Fall River Gas Works Company was organized in 1880, for the purpose of the manufacture and sale of gas,

and has ever since been engaged in supplying the city and private consumers. Its capital stock outstanding at the time of the hearing was \$288,000.

The Manufacturers' Gas Light Company was organized in the same year. Its stock was originally subscribed and had since been held by certain mill corporations in Fall River, the original purpose of the company having been to supply the mills with gas. The business had, however, been extended to the supplying of private consumers and the city for street-lighting purposes.

The outputs of both companies had reached such a point that, if both were to have continued in the business and fairly answered the demand likely to be made upon them by the public, both would have been obliged to promptly incur large expenditures. If the purchase contemplated by this petition and for which the preliminary arrangements had been completed were effected, much of this expenditure would become unnecessary, and substantial economies might be made in the joint operation of the two concerns.

It appeared from the testimony submitted at the hearing that the Manufacturers' Company was willing and ready to dispose of its plant for the equivalent of about 780 shares of the capital stock of the petitioner. The Board was satisfied that such a price would not exceed the fair structural value of the plant. In fixing this price, no value was attached to the franchise or other intangible property of the corporation. No transfer of the franchise seemed necessary to enable the petitioner to operate the works, and it appeared at the hearing that no such transfer was to be made. The evidence showed that the owners of the selling company intended, if the proposed sale were effected, to dissolve the corporation.

The improvements and extensions contemplated by the petition, if the purchase of the plant of the Manufacturers' Company were effected, consisted in the erection of new machinery for the manufacture of water gas, the construction of a new holder, the connecting of the two works by a large pumping main, and other additions appurtenant to those named.

In the opinion of the Board, the amount of stock herein-after named is ample without the issue of bonds to provide for the work described. The following was therefore adopted by the Board: —

On the application of the Fall River Gas Works Company for the approval of an issue of new stock to the amount of \$212,000 and of bonds to the amount of \$50,000, for the objects named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purposes for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Fall River Gas Works Company, in conformity with all the requirements of law, of 1,620 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the following purposes, and to no other; to wit: 780 shares, or the proceeds thereof, to the purchase of all the property, real and personal, credits, contracts, leases and effects of every name, nature and description, belonging to the Manufacturers' Gas Light Company of Fall River; 840 shares, or the proceeds thereof, or so much thereof as may be necessary, to enlarging and extending the plant and works of the Fall River Gas Works Company and for properly connecting the plant of said company and the plant now owned by the Manufacturers' Gas Light Company.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$125 a share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further, —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the "Boston Daily Advertiser," the "Fall River Evening News," the "Fall River Daily Globe" and the "Philadelphia Daily Press."

Ordered, further, That the Board declines to approve an issue of bonds for the purposes named in said petition.

PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was a petition for approval by the Board of the issue by the Attleborough Steam and Electric Company of bonds to the amount of \$35,000.

This company was chartered under the general law in October, 1894. On Jan. 1, 1895, the Board, after an examination of the company's plant, approved an issue of 650 shares of new capital stock, for the purpose of paying for its plant, subject to an existing mortgage of \$10,000. Since that date extensive improvements and additions had been made to the plant, and the debt incurred therefor at the time of the hearing amounted to about \$12,000. Capital stock to the amount of \$65,000 was originally issued, but the capital was reduced prior to the hearing to \$35,000.

From the evidence submitted, it appeared that the company intended to apply the proceeds of these bonds to the cancellation of the mortgage, the reduction of the floating debt incurred as stated above, and further extension of its plant. The following was therefore adopted:—

On the application of the Attleborough Steam and Electric Company for the approval of an issue of bonds to the amount of \$35,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of bonds as prayed for is reasonably requisite for the purposes for which said issue of bonds has been authorized,—

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$30,000, payable in not exceeding twenty years from the date thereof, and bearing interest not exceeding 6 per cent. per annum, said bonds, or the proceeds thereof, to be applied to the following purposes and to no other; to wit: bonds to the amount of \$10,000, or the proceeds thereof, are to be applied to the payment of the outstanding mortgage note of the company for \$10,000, and the cancellation of the mortgage to secure the same; bonds to the amount of \$12,000, or the proceeds thereof, or so much of said amount as may be necessary, are to be applied to the payment of liabilities already incurred for the alteration, reconstruction and extension of the company's plant; and the proceeds of the remaining bonds, to the amount of \$8,000, or so much thereof as may be necessary, to the payment of liabilities which may hereafter be incurred for further enlargement and extension of the plant of the company.

PETITION OF THE NATICK GAS AND ELECTRIC COMPANY.

The Natick Gas and Electric Company petitioned for the approval by the Board of an issue of bonds to the amount of \$5,000.

This corporation was organized and received its charter in January, 1895. Immediately thereafter it was authorized to issue capital stock of the par value of \$62,000 and bonds to the amount of \$57,000, for the purpose of purchasing the properties of the Natick Electric Company and the Eliot Falls Electric Light Company, and of connecting the two plants for the purpose of operating them together.

After the purchase and the union of these plants the company contracted with the towns of Wellesley and Needham for supplying commercial lights within their respective territories. It appeared at the hearing that the company desired to issue the bonds named in its petition for the purpose of constructing its lines in these towns. The following was therefore adopted : —

On the application of the Natick Gas and Electric Company for the approval of additional bonds to the amount of \$5,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of bonds hereinafter named is reasonably requisite for the purpose for which said issue of bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Natick Gas and Electric Company, in conformity with all the requirements of law relating thereto, of bonds to an amount not exceeding \$5,000, at not less than par and accrued interest, and bearing interest at a rate not exceeding 6 per cent. per annum; the proceeds of said bonds, or so much thereof as may be necessary, to be applied to liabilities incurred or to be incurred for the extension of its electric lines in the towns of Wellesley and Needham, and to no other purpose.

PETITION OF THE CHELSEA GAS LIGHT COMPANY.

This was an application by the Chelsea Gas Light Company for approval of an issue of bonds to the amount of \$50,000 in addition to those already outstanding, for the purpose of paying its floating debt and enlarging its plant.

In former reports upon the plant and business of this corporation, the Board has referred to the excess of the securities outstanding above the fair structural value of the plant. Since then the dividends of the company have been reduced and for a time entirely suspended, so that a large part of the company's profits have been employed for the enlargement and improvement of the plant to meet the increased demands of its business. The floating debt referred to in the petition was incurred for the same purpose.

The Board was satisfied that the extensions described in the company's petition would be necessary to properly supply the public; that the relation of the structural value of the plant to the securities outstanding was still such as to demand a conservative policy with respect to new capital stock or bonds, and that a portion of the amount needed for the new work might fairly, in the interest of the company and the public, be provided out of income. The following was therefore adopted by the Board:—

On the petition of the Chelsea Gas Light Company for approval of an issue of bonds to the amount of \$50,000 for the payment of existing indebtedness and the cost of additions and extensions to its plant, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount hereinafter named is reasonably requisite for the purposes for which such issue of bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Chelsea Gas Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$30,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied to the following purposes and no other; to wit: bonds to the amount of \$10,000, or the proceeds thereof, to the payment and cancellation of the company's notes now outstanding, and the proceeds of bonds to the amount of \$20,000, or so much thereof as may be necessary, to the payment of other obligations now or hereafter incurred for additions and extensions to plant.

PETITION OF THE WESTON ELECTRIC LIGHT COMPANY.

This was an application by the Weston Electric Light Company for the approval of an issue of capital stock to the amount of \$5,000.

The certificate of incorporation was issued April 25, 1896, and in it the purpose of the corporation is declared to be "to prosecute in the town of Weston, Mass., and vicinity, the general business of producing, using and supplying light, heat and power generated by means of electricity; and of applying magnetism and other forces and energies to practical service for light, heat, power and other uses; and to manufacture, purchase and sell all kinds of articles, machinery and apparatus for the purposes aforesaid, and to do any and all acts or things incident thereto."

The petitioner did not own or operate an electric lighting plant at the time of the application, but the proceeds of the proposed issue of stock were to be applied in payment for the electric lighting plant erected and then owned by the Weston Aqueduct Company. Upon an examination of this plant, on behalf of the Board, the fair structural value of the same appeared to somewhat exceed the amount of stock named in the petition. The following was therefore adopted by the Board:—

On the petition of the Weston Electric Light Company for the approval of an issue of capital stock of the par value of \$5,000, for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that said amount of stock is reasonably requisite for the purposes for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Weston Electric Light Company of 50 shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto; and that said stock, or the proceeds thereof, be applied to the purchase, free and clear of all incumbrances, of the steam engine, dynamo, shafting, belting, electric lines, converters, meters and all appurtenances and fixtures thereto belonging, and all the electric lighting business, rights, credits, licenses, franchises, contracts and effects of every name, nature

and description, now or recently the property of the Weston Aqueduct Company, meaning and intending thereby all the electric lighting plant and property now or recently of said Aqueduct Company, and to no other purpose.

PETITION OF THE BROOKLINE GAS LIGHT COMPANY.

The Brookline Gas Light Company petitioned for the approval of an issue of additional bonds to the amount of \$1,000,000, the proceeds of the same to be applied, as appeared by the vote of the corporation, to the payment of obligations incurred for the enlargement and extension of its plant and the purchase of real estate for the use of the company.

The company had outstanding at the date of the decision capital stock of the par value of \$2,000,000, mortgage bonds to the amount of \$1,000,000, and, as a part of its floating debt, certificates of indebtedness or promissory notes payable in two years from date, amounting to \$1,500,000. It appeared at the hearing that the company desired to use the bonds asked for in the petition for the purpose of paying or funding a portion of these certificates.

The Board endeavored, by the study of the company's accounts and plant, to determine how much of the total investment might under existing conditions be properly represented in additional securities. An examination of the plant and estimate of its structural value was made by a competent expert, who submitted a detailed report of the same. By this appraisal, after corrections for what seemed to the Board, upon a careful examination of the same and inquiry of the appraiser, to be obvious errors, the structural value of the plant appeared to be, in round numbers, \$3,300,000. This amount did not include anything for gas stoves upon the premises of the consumer, to which he had acquired a title defeasible only upon his refusal to use the company's gas within a limited period, nor those other fixtures and appliances which had been supplied to consumers to induce them to become such, the title to which had either passed entirely out of the company, or was seriously in question.

Taking the various tracts of land in Brookline and Boston at a valuation representing the amount expended for the

same, as nearly as could be ascertained from the books of the company, the total investment for land appeared to be approximately \$125,000. Adding this to the amount of the appraisal gave \$3,425,000.

The books of the company show expenditures and construction accounts much larger than this amount. Whether this difference be due to the expense of establishing the business in competition with other companies in the city of Boston, to the enhanced cost of the plant on account of extraordinary conditions attending its construction, or to recent reductions in the cost of materials, — whether chiefly to some one or to all of these causes the Board did not assume to decide, and might have been unable to accurately determine, either from a thorough examination of the accounts or from any other available source. Whatever the cause, this difference, under the policy adopted by the Board, should not be represented in capital, unless some substantial advantage such as did not appear in this case can be thereby secured.

It being deemed by the Board, upon the facts as presented, that an issue of bonds to the amount of \$425,000 was at that time and under existing conditions reasonably requisite for the purposes for which such issue was authorized, the following was adopted: —

On the petition of the Brookline Gas Light Company for the approval of an issue of bonds to the amount of \$1,000,000, pursuant to the vote of the stockholders of said corporation on the eleventh day of June, 1896, to run for a term of not more than thirty years from the date thereof, for the purpose of paying obligations incurred for the enlargement and extension of its plant and the purchase of real estate for the use of the company, after public notice and hearing and upon such further investigation as was deemed requisite, it appearing that the purposes for which it is proposed to issue said bonds are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Brookline Gas Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of second-mortgage bonds to an amount not exceeding \$425,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent.

per annum ; said bonds or the proceeds thereof to be applied to the refunding and cancelling of an equal amount of certificates of indebtedness of said company now outstanding, and to no other purpose.

PETITION OF THE MARTHA'S VINEYARD ELECTRIC LIGHT
AND POWER COMPANY.

This was an application by the Martha's Vineyard Electric Light and Power Company for approval of an issue of new capital stock of the par value of \$15,000.

The certificate of incorporation, which was issued under date of Dec. 10, 1895, authorizes capital stock to the amount of \$15,000, and declares the purpose of the corporation to be "to manufacture, sell and distribute electricity for use for lighting, for heating and for power upon the island of Martha's Vineyard." The company did not at the time of the hearing own or operate a gas or electric plant.

This corporation is chartered for the purpose of supplying electric light, and is therefore an electric light company within the provisions of chapter 450 of the Acts of 1894, under which this application was made. It appeared from the evidence submitted at the hearing that the proceeds of such stock as might be approved by the Board were to be applied only to the purchase of a plant for the supply of electric power which was already in operation, and was held by a trustee for the benefit of the members of the petitioning corporation. A descriptive schedule of this plant was submitted and an examination of the plant was made on behalf of the Board. The Board found that the amount of stock hereinafter named was ample for the purchase of the plant described. The following was therefore adopted : —

On the application of the Martha's Vineyard Electric Light and Power Company for the approval of an issue of new capital stock to the amount of \$15,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue is authorized, as hereinafter specified, it is —

Ordered, That the Board hereby approves of the issue by the Martha's Vineyard Electric Light and Power Company of 110 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, or so much thereof as may be necessary, to be applied to the following purpose, and to no other; to wit: to the purchase, free and clear of all incumbrances, of the electric power plant now situated in Cottage City in said Commonwealth, now or formerly owned or held by one Fred Nichols as trustee, meaning and intending thereby all the steam and electric machinery and apparatus, tools and appliances pertaining thereto, substantially as set forth in the descriptive schedule thereof, filed with the petition of said corporation; also the tract of land and buildings upon and within which the same are located.

PETITION OF THE WHITMAN LIGHT AND POWER COMPANY.

The Whitman Light and Power Company applied for the approval of an issue of new capital stock of the par value of \$25,000 and of bonds to the amount of \$25,000.

This company received its certificate of incorporation on June 30, 1896, and was organized for the purpose of supplying electricity for light, heat or power in Whitman and adjacent towns. It did not at the time of the hearing own or operate an electric lighting plant, but it appeared that the object of the application was to enable it to purchase the plant and property formerly owned by the Whitman Electric Company.

The Whitman Electric Company was engaged in the business of supplying electric light in the town of Whitman until early in May, 1896, when its plant was sold under foreclosure of mortgage and purchased in the interest of the bondholders, who were represented by the petitioner in this case.

From the evidence submitted at the hearing, and an examination of the plant, accounts and records of the Whitman Electric Company, the Board was satisfied that the amount of stock and bonds hereinafter named would fairly represent the structural value of the property. The following was therefore adopted: —

On the application of the Whitman Light and Power Company for the approval of an issue of new capital stock to the amount of \$25,000 and of mortgage bonds to the amount of \$25,000, for the object named in said application, it appearing that the company has complied with the law relating to such applications, and it being deemed by the Board that the issue of capital stock and bonds to the amount hereinafter named is reasonably requisite for the purpose for which such issue is authorized as hereinafter specified, it is —

Ordered, That the Board hereby approves of the issue by the Whitman Light and Power Company of 220 shares of new capital stock, of the par value of \$100 each, and of the issue, at not less than par and accrued interest, of mortgage bonds to an amount not exceeding \$18,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; the said stock and bonds to be issued in conformity with all the requirements of law relating thereto, and the proceeds thereof to be applied to the following purposes and to no other; to wit: to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, franchises, contracts and effects of every name, nature and description, formerly belonging to the Whitman Electric Company, now or recently held by the General Electric Company, together with all the additions and improvements made to and in said property, and to no other purpose.

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY OF SPRINGFIELD.

This was an application by the United Electric Light Company of Springfield for the approval of an issue of bonds to the amount of \$200,000, \$90,000 of the same for the construction and equipment of an auxiliary station in the village of Indian Orchard, and the remaining \$110,000 for the purpose of funding a portion of its floating debt.

The petitioner is the owner of a majority of the stock of the Indian Orchard Company, and, by the terms of chapter 386 of the Acts of 1896, “may hold the stock of the Indian Orchard Company, and may issue bonds in such amounts as the Board of Gas and Electric Light Commissioners may determine, and may mortgage or pledge as security for the payment of such bonds any or all of its estate, real and personal.” By these provisions it would seem that the

Legislature intended not only to authorize the company to invest in said stock, but to issue bonds for the purpose of enabling it to acquire and retain such holdings.

The company's buildings and equipment were examined by competent experts on behalf of the Board, and an estimate of the fair structural value of the same submitted. If the shares of stock in the Indian Orchard Company be taken at a valuation fixed by the State for the purpose of taxation, and the land of the company in the city of Springfield at the cost of the same, these items, added to the amount of the appraisal referred to, give a valuation for the combined properties somewhat in excess of the amount of the outstanding stock and the bonds asked for in the petition for the purpose of reducing the floating debt.

Plans and estimates for the construction and equipment of the auxiliary station were submitted. The necessary building was partly completed, and contracts had been made for most of the equipment. The Board was satisfied that the cost of this work would exceed the amount named in the petition. Upon the completion of the new station, as planned, the company's plant and its holdings in the Indian Orchard Company at the valuation referred to will be ample to represent the entire stock and bonds then outstanding. The following was therefore adopted : —

On the petition of the United Electric Light Company of Springfield for approval of an issue of bonds to the amount of \$200,000, for the purpose of funding a part of its floating debt and of constructing and equipping an auxiliary station at Indian Orchard, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the United Electric Light Company of Springfield, at not less than par and accrued interest, in conformity with all the requirements of laws relating thereto, of sinking fund bonds to an amount not exceeding \$200,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the following purposes and to no other; to wit: bonds to the amount of \$90,000, or the proceeds thereof, or so much

thereof as may be necessary, are to be applied to the payment of obligations which have been or may hereafter be incurred, for the construction and equipment of an electric station in the village of Indian Orchard in the city of Springfield, and for the construction of lines for the proper transmission of the electricity there generated; bonds to the amount of \$110,000, or the proceeds thereof, or so much thereof as the company may deem advisable, are to be applied to the funding and cancelling of an equal amount of the company's floating debt incurred for other purposes.

PETITION OF THE JAMAICA PLAIN GAS LIGHT COMPANY.

This was an application by the Jamaica Plain Gas Light Company for approval of the issue of 1,000 shares of new capital stock of the par value of \$100,000, for the purpose of paying its floating debt and extending and reconstructing its plant.

Of the floating debt of \$65,000, about \$45,000 included the cost of land recently purchased by the company, and the unpaid portion of a much greater sum which had been expended for the enlargement and reconstruction of the company's plant at different periods.

The district supplied by the company is a rapidly growing one, and the demands for the extension of its mains are frequent and urgent. A schedule of those which the company desired and intended to lay was submitted with the petition. A descriptive schedule was also submitted of extensive alterations and additions to the company's plant, with an estimate of their probable cost. A study of the condition of the company and its plant showed the necessity for the additions and alterations proposed, in order to secure a satisfactory and economical supply to its consumers.

Were the company free from its indebtedness on account of former improvements and the addition to its real estate, its income would be ample to provide for those extensions and alterations, which seemed imperative. If such alterations were unnecessary, this income would be ample to extinguish the debt within a reasonable period. To require both the cost of these improvements and the debt to be paid out of income might be embarrassing to the company and impose an unfair burden upon the consumers.

The necessity for a considerable expenditure for recon-

struction and the existence of the debt already incurred for a similar purpose will require the application of a liberal share of the company's earnings, and may well impose upon the management a conservative policy as to dividends until the indebtedness thus incurred shall be extinguished. While such portions of the expenditure referred to as clearly represent additions to the company's property should be represented in new capital, the remainder is a legitimate charge upon earnings. For these reasons the following is adopted by the Board : —

On the application of the Jamaica Plain Gas Light Company for the approval of an issue of new capital stock to the amount of \$100,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of capital stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Jamaica Plain Gas Light Company, in conformity with all the requirements of law relating thereto, of 400 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the following purposes, and to no other; to wit: the proceeds of 250 shares to the payment of part of the present floating debt of the company and the cost of additions to plant, as described in the schedule of such additions filed with the petition; and the proceeds of 150 shares to the payment of liabilities which may be hereafter incurred for the extension of the street-main system.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of the said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$110 per share; and, if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Daily Journal," newspapers published in said city of Boston.

MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal plant for gas or electric lighting have been received from 210 towns and cities. Included in this number are all those in which the population exceeds 1,500. Of these municipalities, 179 have taken no action during the year 1896.

The towns of Belmont, Concord and Rockland and the city of Holyoke have considered the subject for the first time.

During the year the new plant in Chicopee has been put in operation, and Danvers has nearly completed a plant for the supply of commercial lights.

The towns of Braintree, Danvers, Hingham, Hull, Marblehead, Middleborough, Needham, North Attleborough, Peabody, Reading, Wakefield and Wellesley and the city of Chicopee have now electric-light plants in operation. Of these, Middleborough and Wakefield only have works for the supply of gas. The towns of Needham and Wellesley have distributing plants for street lighting only, and purchase their electricity for this purpose from the Natick Gas and Electric Company. The town of Hingham has a distributing plant for both street and commercial use, but buys its electricity from the Weymouth Light and Power Company.

Pages 44 to 47 contain a tabular statement showing briefly the action taken within the State in relation to the municipal ownership of plants prior to the year 1896.

The pages following contain a carefully prepared history of town action upon this subject during the calendar year; later, in pages 61 to 68, inclusive, appear the financial and other data compiled from the town returns for the year ending June 30, 1896.

Two decisions of the supreme court of Massachusetts, which involve the construction of chapter 370 of the Acts of 1891, commonly known as the municipal ownership law, are inserted in Appendix B.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1896.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington,	Dec. 29, 1894,	-	May 13, 1895,	Investigating committee report in 1895.
Braintree,	Aug. 25, 1891,	Oct. 29, 1891,	-	Plant for electric street lighting only, started Oct. 15, 1892; cost to that date \$30,853. Commercial plant completed October, 1894; cost to that date \$19,950.54.
Brookton, ¹	Dec. 30, 1892,	Nov. 9, 1893,	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline,	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹	Nov. 23, 1893,	{ Dec. 12, 1894, }	-	City council refused to submit question to voters, 1893.
Chicopee, ¹	Nov. 30, 1891,	{ Dec. 31, 1895, }	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; No, 182. \$81,000 appropriated; \$43,762.33 expended.
Danvers,	-	Dec. 16, 1892,	-	Under special act. Plant for electric street lighting only; started Jan. 2, 1889. Committee on commercial lighting appointed in 1893. No action since.
East Bridgewater,	-	-	-	Investigating committee appointed 1892. No report.
Everett,	March 1, 1892, ²	{ March 18, 1893, }	Jan. 26, 1892, }	Adverse committee report adopted Nov 27, 1894.
Fall River, ¹	-	{ Jan. 9, 1894, }	-	Adverse committee report in 1895.
Framingham,	-	-	-	Adverse committee report adopted Oct. 5, 1891.
Haverhill, ¹	Dec. 8, 1892,	-	Dec. 30, 1891,	Investigating committee, 1891.

Hingham, . . .	March 13, 1893,	July	26, 1893,	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Cost of same, to June 30, 1895, \$22,995.20. Current bought from that company.
Hudson, . . .	July 1, 1891,	Sept.	2, 1891,	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Suit pending to compel town to take plant of existing company.
Hull, . . .	June 28, 1894,	Oct.	6, 1894,	-	Plant of local company bought for \$91,202, Oct. 15, 1894.
Lawrence, ¹ . . .	-	-	-	-	Investigating committee appointed 1893.
Lexington, . . .	-	-	-	-	Investigating committee appointed 1893.
Malden, ¹ . . .	-	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	-	-	-	-	Investigating committee appointed 1893. Report made with no recommendations.
Marblehead, . . .	June 22, 1891,	June	15, 1892,	-	Plant constructed in 1894. Cost to June 30, 1895, \$73,065.21.
Medford, ¹ . . .	April 15, 1893,	April	30, 1894,	-	Investigating committee appointed 1893 and in 1895.
Melrose, . . .	June 8, 1891,	March	21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	-	-	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough, . . .	March 25, 1893,	Oct.	28, 1893,	-	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued. Entire cost to June 30, 1895, \$80,217.27.
Needham, . . .	March 7, 1892,	May	31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,095.65.
New Bedford, ¹ . . .	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1896 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Newton, ¹	Dec.	4, 1893,	-	Three years' contract with local company made in 1894.
North Attleborough,	June	30, 1891,	-	Plant built in 1894; cost, \$51,092 56.
Norwood,	June	-	-	Favorable committee report tabled April 19, 1892.
Peabody,	June	18, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth,	Oct.	2, 1891,	-	Total cost, \$58,649.64, to June 30, 1895.
Reading,	Oct.	-	-	Investigating committee appointed 1891.
Spencer,	Oct.	-	-	Construction of plant begun in 1894. Cost to Dec. 31, 1895, \$63,371.43.
Springfield,	Oct.	-	-	No further action proposed.
Stoneham,	June	29, 1893,	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoughton,	April	12, 1892,	-	Five years' contract made with local company in 1894.
Taunton, ¹	Dec.	14, 1895,	-	Subject considered in 1894, but action postponed indefinitely.
Wakefield,	July	9, 1891,	-	Schedule of gas and electric property filed by company. Action of 1892 thought to be ineffective.
	Aug.	15, 1892,	-	Plant of local company taken in 1894, under decree of court, for \$144,680. Bonds for \$180,000, authorized to pay for same and for reconstruction, extension and enlargement.

Waltham, ¹	.	.	Dec. 23, 1895,	June 8, 1892,	-	-	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892; cost \$13,345.29.
Wellesley,	.	.	March 7, 1892,	-	-	-	-	
West Springfield,	.	.	Sept. 10, 1895,	-	-	-	-	Subject indefinitely postponed, March 4, 1889.
Weymouth,	.	.	-	-	-	-	-	
Whitman,	.	.	Dec. 30, 1891,	July 13, 1892,	-	-	-	Investigating committee appointed 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winchester,	.	.	March 6, 1893,	June 22, 1893,	-	-	-	
Woburn, ¹	.	.	Dec. 31, 1892,	Nov. 14, 1893,	-	-	-	

¹ The votes stated were passed by the city council.

The town of *Belmont*, at a meeting on March 2, adopted the following:—

Voted, That it is expedient for the town to exercise the authority conferred by chapter 370 of the Acts of 1891, by purchasing that portion of the plant of the Somerville Electric Light Company which lies within the limits of the town, or which at the time of its construction was within the limits of the town as then existing.

The vote upon this proposition was: yes, 51; no, 1. At a meeting on August 20 a like vote was adopted: yes, 33; no, 7. The selectmen were authorized to confer with the Somerville Electric Light Company, and take such action as might be necessary to carry into effect the provisions of the vote to purchase. Pursuant to the provisions of chapter 370 of the Acts of 1891, the company on September 18 filed with the clerk of the town a schedule of the portion of its plant within the limits of the town, and an offer to sell the same for the sum of \$15,000. The selectmen and the company have failed to agree on a price, and the latter has petitioned the court to enforce the obligation of the town to purchase such property.

The town of *Braintree*, at the annual meeting on March 24, voted to appropriate \$2,000 for the electric plant and \$200 to light the public library by electricity.

The special committee, appointed by the town to consider the operation of the plant and to see if the expenses could not be materially reduced, recommended various minor additions to the plant and changes in the manner of its operation: the discontinuance of all jobbing work, so far as it pertained to the wiring of buildings; the placing of meters in the town buildings; a minimum charge of not less than \$1 per quarter, exclusive of meter rent; the placing of all customers upon meter basis when present contracts for light expire; that all consumers who do not pay their bills within thirty days of the end of the quarter be cut off; and that “no circuit be established nor lines run for domestic purposes unless the town can be assured of a return equal to 10 per cent. of the investment.” On May 5 \$8,052 was voted for street lighting, “this sum being upon the basis of \$66 per year apiece for the equivalent of 122 1,200 candle-

power arc lamps, to be lighted all night, upon a moon schedule." It was also voted to appropriate the income from domestic and commercial lighting and jobbing, which, with the amount named for street lighting, was to defray operating expenses and cost of connecting new customers, interest upon the construction notes and bonds, and \$430 the yearly contribution to the sinking fund. The manager was also requested by the town to fix the price at 6 mills per ampere hour, but to use meters whenever practicable, and at other times to make "a careful estimate, so that no contract be made at a lower rate than 6 mills per ampere hour; to charge a profit of 10 per cent. on all jobbing; and make a minimum rate of \$10 per year upon all services." On October 6, \$3,000 was appropriated for the purchase of a new generator and appurtenances. The treasurer was authorized "to borrow that sum for the purpose, and to issue six notes for the sum of \$500 each, one for one year, one for two years, one for three years, one for four years, one for five years and one for six years, from their respective dates, and that the rate of interest shall not exceed 5 per cent."

In *Brookline*, at a special town meeting in December, the selectmen reported that under the instructions given in October, 1895, they had obtained estimate of the cost to the town of doing its own street lighting; had made application to the Legislature for an act to relieve the town from the burdensome provisions of the municipal lighting acts; and that a moderate bill was passed by the House, but rejected in the Senate. It was voted that the selectmen be authorized "to favor any movement that may be made to relieve cities and towns of the more burdensome provisions of the municipal lighting acts, and for this purpose to appear before the Legislature."

At a special election in the city of *Cambridge*, on April 28, the following proposition was submitted to the voters:—

Resolved, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under the provisions of chapter 370 of the Acts of the year 1891 and the acts in amendment thereof and in addition thereto, and thereby to establish and maintain within the limits of said city of Cambridge one or more

plants for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided.

Upon this proposition the whole number of votes cast was 3,016, of which 1,180 were yes, 1,829 no and 7 blank; and at a meeting of the board of aldermen, on May 19, the formal declaration was made that the question had been decided in the negative.

The city of *Chicopee* began to operate its electric plant on May 28. From January 1 to that date the plant was operated by its former owners. No appropriation has been made during the year specifically for operation or maintenance of the electric lighting plant; but, under the appropriation for lighting streets, made in December, 1895, the same payments have been made by the city to the manager of electric light as were formerly made to the *Chicopee Electric Light Company*, to wit, \$75 per light per year. An appropriation of \$3,000 was made to pay the 3 bonds maturing Dec. 1, 1896, and another of \$3,240 for the payment of interest on the 81 bonds outstanding. On July 6 the sum of \$6,000 was appropriated for "extending and introducing the incandescent lighting system to private consumers, and for repairing and extending the arc light mains." To meet this appropriation a loan of \$6,000 was authorized, to be payable in ten years from date, with interest not to exceed 5 per cent. A plant for supplying incandescent lights was installed and put in operation for street purposes on May 28, and for commercial use on July 7. The price charged for this service is 11.85 cents per thousand watt-hours. On November 2, by vote of the city council, it was required "that the public electric lights be kept burning all night, except upon such nights as the moon may shine brightly, and on such nights the lights to be kept burning during such time as in the judgment of the manager may be necessary for the proper lighting of the streets and public places in the city; and that, upon application to the manager of electric light by any person desiring to have premises owned by him wired for the purpose of lighting the same with electricity, the manager shall cause the said premises to be suitably

wired, and shall furnish all materials and fixtures and labor needed, and shall charge the owner or applicant therefor at the cost thereof to the city." The amount expended upon the incandescent plant to the close of the year was \$10,433.20. At that date there were 66 customers, having 1,489 16-candle-power lamps installed.

At the annual town meeting in the town of *Concord*, held March 30, upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, said chapter being an act to enable cities and towns to manufacture and distribute gas and electricity," the vote was as follows: yes, 267; no, 47.

The town of *Danvers*, at a session of the annual meeting, on March 11, appropriated \$1,500 for the payment of electric light notes, and on April 22 the sum of \$11,000 to increase the electric light plant, so as to introduce commercial lighting and add more street lights.

Bonds to the amount of \$11,000 were authorized, to be known as the Danvers electric loan bonds, to be dated June 1, 1896, payable June 1, 1916, with interest semi-annually, at 4 per cent. per annum. At a special meeting, on July 13, the votes passed April 22 were ratified and confirmed, and it was also voted to establish a sinking fund to pay the said electric loan, and "that there shall be contributed thereto an amount raised annually by taxation, sufficient, with the accumulations, to pay the said bonds and interest as they respectively come due."

At the same meeting the town indefinitely postponed a proposition to apply the premium received from the sale of new bonds (\$570.90) to the sinking fund for the electric light loan, and referred to the next annual meeting, by a vote of 7 yes and 1 no, a proposition to elect commissioners for the electric light loan sinking fund.

Pursuant to these votes, a plant for the purposes named above has been installed, containing the following: 1 boiler, 125 horse-power; 1 engine, 160 horse-power; 1 Westinghouse alternator, 1,200 light capacity; 1 Brush arc dynamo, with capacity of 45 1,200 candle-power lamps.

New circuits have been run, containing 7,500 feet of wire and 67 poles. The plant was put in operation by the con-

tractors on December 7, but has not yet been accepted by the town, and the new wiring contract is not yet complete. On November 24 the electric lighting committee was authorized to make such extensions of lines to connect with parties already wired or those who may wire in the future for incandescent lighting as the committee may think necessary.

The city council of *Everett*, on February 18, adopted the following :—

Ordered, That the committee on street lights, together with his honor the mayor, the city solicitor and our Representatives to the General Court, be authorized to appear before the legislative committee on cities, and advocate the petition of the city of *Everett* for electric light legislation now pending.

No report has been made by this committee.

The city council of the city of *Holyoke* adopted the following, on December 15 :—

Ordered, That it is expedient for the city of *Holyoke* to exercise the authority conferred upon cities and towns by chapter 370 of the Acts of the Legislature of the year 1891, and by acts amendatory thereof or supplementary thereto, and by section 1 of said chapter, relative to the construction, purchase, leasing, establishment and the maintenance within the limits of the city of *Holyoke* of a plant for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city as may require and pay for the same, as provided in said chapter; *ordered*, further, that, in the opinion of the city council, the city of *Holyoke* ought to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of electricity for the furnishing of light, as aforesaid.

This was adopted unanimously in the board of aldermen, the full board being present, and all voting; and in the common council unanimously, seventeen members being present, and all voting; and was approved by the mayor.

In the suit of the Hudson Electric Light Company against the town of *Hudson*, to compel the latter to purchase its plant, commissioners were appointed under the provisions of chapter 370 of the Acts of 1891 to adjudicate as to the property to be taken by the town, and what the price, time

and other conditions of the sale and delivery thereof should be. This commission reported that the town should take the entire plant of the company, with all rights, contracts, agreements and easements in connection with its maintenance and operation, and should pay therefor, on or before the fifteenth day of January, 1897, the sum of \$15,300. This report was confirmed by the court, and a decree was issued, requiring this payment, with the sum of \$323.80 as the taxable costs of the suit.

At a meeting on December 21 authority was given the treasurer "to accept and pay for the conveyance to the town of the plant and property of the Hudson Electric Light Company, according to such terms and conditions as the supreme judicial court for the Commonwealth may hereafter order." The town treasurer was also "authorized and empowered to borrow not exceeding \$20,000, and give the note or notes of the town therefor on such time and at such rate of interest as the treasurer and selectmen shall determine, conformable to the provisions of chapter 370 of the Acts of the year 1891 and the acts in amendment thereof, for the purpose of purchasing, establishing and maintaining an electric light plant within the limits of the said town of Hudson." The proposition to establish a sinking fund to meet and pay indebtedness contracted by this purchase was indefinitely postponed. A proposition to adopt by-laws, under section 11 of said chapter 370, was referred to a committee. It was also voted "that a committee of five be appointed, to ascertain what price could be obtained for the electric light plant if it were sold; to ascertain what land belonging to the town or to private parties is available for the erection of a plant, and the probable cost of such plant when erected; what arrangements can be made with some company already in existence to furnish the town with electric current; and how many and what kind of additional street lamps the town requires; the said committee to report their findings with recommendations at an adjournment of this meeting, not later than Feb. 1, 1897, and as much sooner as possible."

In the town of *Hull*, on November 24, the treasurer was authorized "to hire on the town note, for one year, with

the approval of the selectmen, the sum of \$2,400, to pay for repairs in the electric-light department."

In the town of *Marblehead*, on March 23, the municipal light board was authorized to draw orders on the town treasury to pay bills contracted by them for running the department under their charge. A sum not to exceed \$1,500 was appropriated from the receipts of the board for each year, exclusively "for the purchase of meters and transformers and the connecting up of new customers," and it was also voted "that the sum of \$5,000 be and is hereby appropriated for the use of the municipal light board for new construction work and the extension of the electric plant, and the town treasurer be and is hereby authorized to hire said amount, the same to be assessed on the polls and estates of the years 1896, 1897, 1898, and made payable therefrom as follows: \$1,000 in 1896, \$2,000 in the year 1897, \$2,000 in the year 1898."

At the same meeting the municipal light board was made a committee to ascertain the cost of such additions to the present plant as would furnish power for manufacturing purposes. At a meeting on September 28, this committee reported that it was inexpedient to install such plant, and a proposition that \$5,000 be expended for such purpose was rejected, by a vote of 25 to 68.

On December 21, the special commission appointed by the city of *Medford* to investigate the cost, economy, etc., of a municipal electric-light plant, and report relative thereto, made a report favorable to the establishment of a municipal plant for street lighting and for the supply of private consumers. The report stated that it was not deemed "wise to submit the matter to the people at the last municipal election," but recommended the appointment of a light committee, with instructions to report "in order that the matter may be brought before the voters at the city election in 1897." The report concludes as follows: "Another year may develop improvements in electric lighting of which the committee will avail itself in its report, and which might to some extent conflict with the report of any committee made at this time." Upon this report an order was adopted, and approved by the mayor, on December 30, continuing this committee "in au-

thority, and the powers, duties and personality of the same, regardless of its being of future members of the city council or otherwise, through the municipal year of 1897, or until a report is received and accepted from the same."

The committee appointed by the town of *Methuen*, at the annual meeting in March, 1895, presented a report at the annual meeting in March, 1896, which contained an estimate of the probable cost to install and operate an electric lighting plant. This report contained no recommendations, and no action upon it has been taken by the town.

In the town of *Middleborough*, on March 21, it was voted "to appropriate the sum of \$10,000 to meet deficiency caused by the over-drafts of the Middleborough Gas and Electric Light Commission." The treasurer was also authorized to hire this sum, and "to issue notes, \$5,000 to be paid in the year 1905 and \$5,000 to be paid in the year 1906, the interest to be charged to the account of the Middleborough gas and electric plant." The vote upon the last proposition was: yes, 110; no, 45.

The town of *Needham*, at the annual meeting in March, voted to appropriate \$3,100 for "maintenance of electric-light plant, including interest and maturing bond."

The city council of *New Bedford*, on October 8, passed the following order:—

That the committee on street lights be authorized to investigate as to the feasibility, cost and any necessary data pertaining to the city's establishing an electric, gas or any other kind of a lighting plant for the exclusive use of the city.

The town of *Peabody*, at the annual meeting in March, made the following appropriations for extension of plant: "For incandescent construction, \$2,000; unexpended balances of the following appropriations to be continued for the current year, to wit, for extension of electric light plant, \$4,669; for arc construction, \$107.55."

The city council of *Quincy*, on January 13, adopted the following:—

Ordered, That his honor the mayor is hereby requested to petition the Legislature for special legislation that will enable the city of Quincy to establish a plant for municipal lighting alone;

and it is understood that the special legislation required is to enable the city of Quincy to establish a plant for municipal lighting without first buying out the plant of the Quincy Electric Light Company.

The town of *Reading*, at the annual meeting in March, voted "to raise and appropriate the sum of \$10,000, and appropriate the receipts from lighting and power for the maintenance of the electric light and power plant, and interest on bonds and notes issued for its construction, for the ensuing year." Upon a proposition to borrow the sum of \$9,000 and appropriate \$5,000 of the same to pay liabilities incurred by the municipal light board for the construction of the plant, and \$4,000 for extensions of the commercial and street-lighting systems, it was also voted "that the treasurer be authorized to borrow the sum of \$7,000, and give therefor five notes of the town of \$1,400 each, the first of such notes to be payable in one year from the time when the last one of the notes authorized by the town at the annual meeting for the year 1895 * becomes due, and the remainder of the notes at intervals of one year therefrom; and that the proceeds be appropriated for the expenses of construction and extension of the electric light plant." At a special meeting, on December 1, the town voted "to borrow the sum of \$1,500, giving the note of the town therefor, and that said sum be appropriated for new construction for the municipal electric light and power plant."

In the town of *Rockland* the committee which was appointed in March, 1895, "to consider the whole subject of electric street lighting, to report at the next annual meeting," reported at the annual meeting in March, 1896; this report was "referred back to the same committee, with

* At the annual meeting, on March 4, 1895, the treasurer was authorized "to borrow the sum of \$7,000, \$1,400 of the principal, together with the interest, to be paid each year for five years," the note to be dated not earlier than Oct. 15, 1895, and the amounts required annually to be assessed in each year without further vote; the money thus borrowed to be used "to complete the incandescent system of commercial lighting and for furnishing power for the use of the town and such of its inhabitants as may desire to purchase it." At the same meeting it was voted to raise and appropriate \$7,000 for the maintenance of the electric light and power plant, and also to appropriate "the receipts from commercial lighting and power for such extensions as the municipal light board may deem necessary."

instructions for further investigation in regard to independent street lighting by the town, to report at the next annual meeting."

On February 17, the city council of *Springfield* requested the committee on lighting streets "to investigate and report upon the expediency and advisability of the establishment of a municipal lighting plant." No separate report under this request was made by this committee, but in their annual report they referred to the subject as follows: —

While we have made a careful study of this very much agitated question, we do not feel competent, from our limited knowledge of the details of practical electric lighting, to submit a report sufficiently complete to even satisfy ourselves. We believe, if this question is to be seriously contemplated in the future, it should be thoroughly investigated by those having sufficient knowledge of this question to demonstrate beyond a question of doubt that it will prove a safe investment, rather than follow the suggestion of theoretical economists, who argue that, because the local company may make a profitable showing in this business, the city would also be able to do so. We are unanimous in our opinion that it would not be advisable for the city at this time to operate a plant of its own. The demand for this change is less warranted than in most cities that have undertaken it, for the very reason that our contract price is much less than the price paid in other cities, and also less than the average cost to cities furnishing their own lights.

While reports are scattered broadcast throughout the country, showing the advantages and saving to the city under municipal control, it is well to investigate these reports, and ascertain whether they contain a true statement of the facts; whether or not the conditions are the same as exist here, and a comparison of the two would be fair; whether or not the price of coal, a most important item to be considered, is one dollar per ton, or the same as here; also whether these reports all show all that should be charged to this account, such as interest on money invested, depreciation on engines, boilers and electrical machinery, loss of taxes and many other items which must be considered in estimating the actual cost.

Then, again, the laws of our State are such that, should a city decide to do its own lighting, it would be required to purchase the plant from the local company. This we consider a serious restriction.

Could the city, unhampered by any limitations, establish a plant, we very much question whether the cost to the city would be as satisfactory as the present contract price.

No action was taken upon this report.

In the city of *Taunton*, the aldermen on October 7, and the common council on October 22, adopted the following :—

Resolved, That it is expedient for this city to exercise the authority conferred under section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchase, leasing and using and maintaining within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

This was approved by the mayor on November 2. This resolve was adopted by a unanimous vote of the entire board of aldermen, and in the common council by a vote of: yes, 22; no, 0; absent or not voting, 2. This question was submitted to the voters at the annual municipal election on December 8, the resolve being expressed on the ballot in the following words :—

Resolved, That it is expedient for the city of Taunton to exercise the authority conferred upon cities under the provisions of chapter 370 of the acts of the Legislature of the year 1891, and acts in amendment thereof and in addition thereto, and thereby to construct, purchase, lease, use and maintain within the limits of the city of Taunton a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city of Taunton as may require and pay for the same, as in said acts are provided.

The vote upon this, as recorded and declared, was: yes, 1,952; no, 1,760; blanks, 701. On December 29 the Taunton Electric Lighting Company filed with the city clerk a schedule of its plant and property, and an offer to sell the same to the city for \$207,000.

In the town of *Wakefield*, at a meeting on May 12, a proposition to extend the “ present system of street lighting by the purchase of a dynamo and other necessary appurtenances, to establish such lamps as may be necessary and to

raise and appropriate a sufficient sum of money therefor," was indefinitely postponed.

The board of aldermen of the city of *Waltham*, on December 1, adopted the following : —

Ordered, That his honor the mayor be and he hereby is authorized, under section 3 of chapter 454 of the Acts of the year 1893, relative to the establishment of municipal gas and electric lighting plants, to request the Waltham Gas Light Company to make and file with the city clerk a detailed statement of all the property and plant of said company now existing, which said company may propose to sell to the city of Waltham if it shall complete its decision to establish a plant, with the terms of sale proposed therefor.

On December 21 the same board adopted the following : —

Ordered, That the order No. 3778, passed by this board December 1, authorizing the mayor to request the Waltham Gas Light Company to file a schedule of its property with the city clerk with the terms of sale thereof, be and hereby is rescinded, and the mayor is hereby requested to withdraw such request as early as possible.

At a meeting of the board of aldermen, on December 28, the special committee on municipal lighting recommended "that the matter of authorizing the mayor to request the local company to file a schedule of its property be referred to the next board of aldermen," and this recommendation was adopted. At the same meeting the following was offered : —

Resolved, That it is expedient for the city of Waltham to exercise the authority conferred by chapter 370 of the Acts of 1891, entitled, "An act to enable cities and towns to manufacture and distribute gas and electricity;" and of acts in amendment or additional thereto.

The vote upon the motion to adopt this resolution was : yes, 7 ; no, 10 ; and the resolution failed to pass.

In the town of *West Springfield*, the vote on April 6 upon the question, "Is it expedient for the town of West Springfield to construct a plant for the manufacture and distribution of electricity for municipal use or sale?" was : yes, 420 ; no, 124.

In the town of *Whitman*, on May 25, a ballot was taken upon the following question, viz. : “Is it expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of the Legislature of Massachusetts for the year 1891, to purchase, construct, establish and maintain within its limits a plant for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided in said chapter?” The vote upon this was : yes, 85 ; no, 56 ; and the question was declared lost, two-thirds not having voted in the affirmative. On June 27 the vote upon the same proposition was : yes, 97 ; no, 101. It was also voted to pass over the following article in the warrant : —

Article 3. To see if the town will choose a committee of five to consider the question of electric lighting, to obtain from the General Electric Company the lowest terms for which they will sell their plant, and a complete schedule of their property, including the number of poles set, the number of miles of wire strung, number of dynamos, alternators, tools and appurtenances that comprise the plant, and such other information as they can obtain, and report to the town at a subsequent meeting.

The following table shows the appropriations by the municipalities named on account of their lighting plants during the calendar year 1896, with rate of taxation per thousand for all municipal purposes: —

TOWN OR CITY.	For Operating Expenses.	For New Construction.	For Payment of Notes or Bonds.	For Interest.	For Sinking Fund.	Rate of Taxation.
Braintree,	\$38,252 00	\$3,000 00	\$2,000 00	1—	\$430 00	\$17.20
Chicopee, .	5,106 19	6,000 00	3,000 00	\$3,240 00	—	13.80
Danvers, .	3,700 00	11,000 00	1,500 00	220 00	—	17.20
Hingham, .	16,000 00	—	—	680 00	—	14.80
Hull,	313,200 00	—	3,000 00	24,530 00	3,333 00	18.50
Marblehead, .	11,000 00	46,500 00	2,000 00	2,400 00	1,000 00	20.20
Middleborough,	14,500 00	10,000 00	1,000 00	3,520 00	—	16.66 $\frac{2}{3}$
Needham,	3,100 00	—	—	2—	—	12.60
North Attleborough,	711,000 00	—	—	2,000 00	800 00	24.00
Peabody, .	112,000 00	\$2,000 00	3,000 00	2,075 00	800 00	15.00
Reading, .	110,000 00	8,500 00	1,000 00	2,520 00	—	15.50
Wakefield,	14,250 00	—	3,000 00	7,080 00	—	20.00
Wellesley,	3,300 00	—	2,000 00	540 00	—	11.00

¹ In addition to income. ² Included in appropriation for operating expenses. ³ In addition to income; \$2,400 of this to be borrowed for special repairs.

⁴ \$1,500 out of income. ⁵ Including income, estimated at \$11,000. ⁶ See page 55. ⁷ Including income from plant.

⁸ In addition to unexpended balances of previous appropriations for a like purpose.

The following table shows the income and expenses for the fiscal year ending June 30, 1896, with plant cost and number of consumers at that date: —

TOWN OR CITY.	Total Cost of Plant.	Cost of Land and Buildings.	Operating Expenses.	Income from Commercial Lights.	Income from Other Sources.	Number of Customers.
Braintree,	\$57,828 78	\$7,079 30	\$9,829 24	\$4,777 31	\$156 48	167
Chicopee,	79,450 95	24,972 92	1653 53	2_	—	—
Danvers,	16,562 06	1,520 90	3,508 21	2_	—	—
Hingham,	24,993 26	—	8,683 03	4,667 53	198 47	121
Hull,	89,794 24	14,310 00	11,851 91	7,804 36	155 75	181
Marblehead,	77,093 52	26,352 40	9,275 74	3,115 87	96 40	145
Middleborough,	{ 316,882 21	35,041 55	34,311 92	33,229 19	—	3123
Needham,	{ 461,354 79	412,770 55	48,292 12	44,819 33	4245 48	4131
North Attleborough,	12,150 00	—	2,272 27	2_	—	—
Peabody,	53,620 87	10,123 10	7,199 66	4,016 75	57 02	88
Reading,	66,374 09	19,111 38	11,009 01	3,614 11	44 00	146
Wakefield,	63,186 53	21,277 52	8,531 45	1,117 67	75 08	81
Wellesley,	{ 375,106 67	315,980 70	38,145 56	310,639 07	31,342 58	3239
	{ 478,041 21	415,600 43	41,863 27	44,133 56	4678 03	499
	14,393 68	—	3,468 40	5111 80	3 12	—

¹ Commenced operations May 28, 1896.

² No commercial business.

³ Gas department.

⁴ Electric department.

⁵ Paid by street railway for street lights.

The following tables are designed to describe the several town plants as of June 30, 1896, and their operations for the year ending on that date:—

TOWN OR CITY.	Number of Bollers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of dynamos.	System Used.
Braintree,	2	250	2	225	3	General Electric.
Chicopee,	2	270	1	350	2	Westinghouse.
Danvers,	1	80	1	60	5	General Electric.
Hingham, ¹	—	—	—	—	2	Brush.
Hull,	2	300	3	495	—	—
Marblehead,	2	260	2	400	3	Westinghouse.
Middleborough, ²	2 ³	180	1	150	4	Western Electric.
Needham, ⁴	—	—	—	—	1	Westinghouse.
North Attleborough,	1	250	2	300	5	Thomson-Houston.
Peabody,	2	250	2	400	—	—
Reading,	2	250	2	300	2	Thomson-Houston.
Wakefield, ²	2	250	2	250	4	Edison.
Wellesley, ³	—	—	—	—	2	Fort Wayne.
					5	Westinghouse.
					—	Thomson-Houston.
					—	—

¹ Current bought of the Weymouth Light and Power Co.

² Also 2 water wheels, 125 horse-power each.

³ Data about electric plant only.

⁴ Current bought of the Natick Gas and Electric Co.

TOWN OR CITY.	MAXIMUM DYNAMO CAPACITY.		Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Commercial Arc Lights.	Nominal Candle Power.
	Number of Lamps.	Nominal Candle Power.								
Braintree,	150 1,600 200 1,500 90	1,200 16 1,200 16 1,200	308,900	958	32	102,550	-	91	-	-
Chicopee,	~	~	~	450	-	79,200	118	-	-	-
Danvers,	~	~	~	265	-	84,485	5	77	-	-
Hingham, ¹	~	~	~	1,019	-	² 124,080	-	-	-	-
Hull,	~	~	~	791	1	³ 87,025	10	-	10	1,500
Marblehead,	5,000 200 1,200 135 2,650	16 2,000 1,200 16 16	345,915	887	2	132,000	167	-	-	-
Middleborough,	~	~	~	970	5	488,572	112	-	4	1,200
Needham, ⁴	~	~	~	490	-	102,960	2	-	-	-
North Attleborough,	~	~	~	1,239	17	105,900	2	-	-	-
Peabody,	192 2,000 150 1,350 145 1,650	1,200 16 1,200 16 1,200 16	258,720	410	-	184,800	-	162	1	1,200
Reading,	~	~	~	973	8	97,300	4	119	-	-
Wakefield,	~	~	~	817	18	99,500	-	145	-	-
Wellesley, ⁵	~	~	~	792	-	103,935	-	-	-	-

¹ Current bought of Weymouth Light and Power Co.² Also 550 feet underground conduit containing 950 feet of wire.³ Also 1,100 feet underground conduit containing 4,800 feet of wire.⁴ Also 1,000 feet underground conduit containing 1,000 feet of wire.⁵ Current bought of Natick Gas and Electric Co.

NAME OF TOWN.	Number of Public Lamps.	Nominal Candle-power.	AVERAGE DURING THE YEAR.			Coal used (Tons).	Number of Carbons used.
			Lamps per Month.	Hours per Night.	Nights per Month.		
Braintree,	92	1,200	91-1,200	7.7	27.5	847	38,000
Chicopee,	109	25	108-25				
	118	1,200	118-1,200	5.1	30.5	152	4,500
	150	16	50-16				
Danvers,	83	1,200	81-1,200	6.0	24.7	2143	25,500
Hingham,	367	32	354-32	5.4	22.5	—	—
Hull,	360	25	255-25	5.0	26.2	3742	662
	164	1,200	⁴ 151-1,200				
		2,000	2,000				
Marblehead,	10	16		8.7	29.0	5634	36,500
	41	25	42				
	3	30					
Middleborough,	105	1,200	105-1,200	8.1	25.4	559	51,000
Needham,	310	25	310-25				
	2	1,200	2-1,200	7.1	25.0	—	600
North Attleborough,	583	32	580-32	5.3	26.0	643	—
Peabody,	162	1,200	161-1,200	10.0	30.4	6477	128,000
Reading,	123	1,200	112-1,200	6.8	23.4	347	33,000
Wakefield,	145	1,200	145-1,200	5.0	23.4	7931	45,324
Wellesley,	503	25	462-25	8	8	—	—

¹ In operation since May 28, 1896 only.² Also 70 tons screenings and 5 cords wood.³ Also 149 tons screenings.⁴ Run at 8.2 amperes to 10.30 p.m., then at 6.8.⁵ Also 15 tons screenings.⁶ Also 609 tons screenings.⁷ Also 1,755 bushels coke.⁸ No record.

NAME OF TOWN.	Number of Custom- ers using Arc Lights.	Number of Com- mercial Incandes- cent Lights.	Nominal Candle- power.	Number of Custom- ers using Incan- descent Lights.	Number of Custom- ers using both Arc and Incandescent Lights.	Number of Custom- ers using Power.	Price of Commercial and Domestic Lights.
Braintree, .	1	3,498	16	167	1	-	6 mills per lamp-hour for 16 c. p. lamps by meter. Customers pay for renewals.
Chicopee, ¹ .	1	1	1	1	1	-	-
Danvers, ² .	1	1	1	1	1	-	-
Hingham, .	1	3 2,719	25 } 16 }	121	1	-	20 cents per kilowatt-hour for yearly customers. ³ 25 cents per kilowatt-hour for summer business. ³ Customers pay for renewals. 60 cents per 16 c. p. lamp per month; during months June to September, inclusive, by meter, 1 cent per ampere hour. 40 cents per 16 c. p. lamp per month during remainder of year; by meter, $\frac{3}{4}$ cent per ampere hour. Meter rents charged in all cases \$1.75 per year for 10 and 20 lights, \$2.00 for 40 lights. Arc lights \$16.50 each per month. $\frac{3}{4}$ cent per lamp-hour for yearly customers. 1 cent per lamp-hour for summer residents using more than \$20 worth of current. 14 cents per lamp-hour for those using a less amount. Incandescent electric lights under contracts based on one cent per lamp-hour. Gas, gross price, \$2.75 per M. Discount on bills over \$5.00, 5 per cent. if for lighting, 20 per cent. if for fuel or manufacturing. Oil gas mixed with air.
Hull, .	3	4,337	16	180	1	-	
Marblehead, .	1	50 } 2,210 }	10 } 16 }	145	1	-	
Middleborough, .	4	2,006	16	127	1	1	

Needham, ²	.	.	-	-	-	-	-	-	-	-	-	3 cent per 16 c. p. lamp-hour by meter.
North Attleborough, .	.	.	-	-	88	-	-	-	-	-	-	Under yearly contracts: 5 lights or less, 75 cents each per mo.; 5 to 15, 65 cents each; 15 to 25, 60 cents; 25 or more by special contract. If run only 3 nights per week, 75 per cent. of above rate. House rates $\frac{3}{4}$ cent per lamp hour by meter; if less than \$20 per year, meter rental of \$2. If more than 50 lights, $\frac{1}{2}$ cent per lamp hour by meter.
Peabody, . . .	.	.	1	-	146	16	1,200	-	-	-	-	By meter $\frac{3}{4}$ cent per 16 c. p. lamp-hour or $1\frac{1}{2}$ cents per ampere hour or 15 cents per kilowatt-hour.
Reading, . . .	.	.	-	-	81	16	1,550	-	-	-	-	By contract according to time burned, from 25 cents to 50 cents per month for each 16 c. p. lamp installed.
Wakefield, . . .	.	.	-	-	99	16	2,000	-	-	-	-	1 cent per ampere hour by meter. Minimum monthly charge of one dollar; contract rates per lamp per month for 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00. Customer pays for renewals.
Wellesley, ²	.	.	-	-	-	-	-	-	-	-	-	Gas, gross price, \$2.00 per M. Discount on all bills of \$2.00 per month and upward, if paid on or before the fifteenth of the month, 10 per cent.; if used for fuel, 20 per cent. Coal gas.

¹ Not yet ready for commercial lighting.² No commercial business.³ Less 20 per cent.

	MID- DLEBOROUGH (Oil Gas).	WAKEFIELD (Coal Gas).
Gas made (feet), year ending June 30, 1896,	1,294,049	7,313,000 ¹
Gas made (feet), year ending June 30, 1895,	957,989	8,733,000 ¹
Gas sold by meter (feet), year ending June 30, 1896,	1,199,367	6,149,100
Gas sold by meter (feet), year ending June 30, 1895,	937,989	7,686,460
Gas sold for public lamps (feet), year ending June 30, 1896,	—	—
Gas sold for public lamps (feet), year ending June 30, 1895,	—	45,500
Gas used at works and offices (feet), year ending June 30, 1896,	2 —	173,200
Gas unaccounted for (feet), year ending June 30, 1896,	—	990,700
Percentage unaccounted for, 1896,	—	13.55
Percentage unaccounted for, 1895,	1.36	9.61
<i>For Year ending June 30, 1896.</i>		
Daily capacity of works (feet),	10,000	75,000
Greatest output (feet),	7,172	32,200
Date,	Dec. 11.	Nov. 20.
Least output (feet),	1,510	7,400
Date,	March 31.	July 7.
Gas materials used,	{ Naphtha, 9,612 gals.	{ Gas coal, 665 tons; gas oil, 1,000 gals.
Fuel used,	{ Fuel oil, 6,600 gals.; coal, 130.6 tons; wood, 9 feet.	—
Total sales of gas (feet),	1,199,367	6,149,100
Increase over 1894-95 (per cent.),	27.87	20.00 ³
Average candle-power,	22.6	17.5
Average price received per M feet sold, 1895-96,	\$2 69	\$1 73
Average price received per M feet sold, 1894-95,	\$3 64	\$1 70
Gas sold per mile of main (feet),	504,996	755,418
Gas unaccounted for per mile of main (feet),	—	121,707
Number of consumers per mile of main (feet),	51.8	29.4
Gas sold per consumer (feet),	9,751	25,728
Gas sold per meter light (feet),	1,179	4,273
<i>Street Mains.—Length, in feet, of Each Size, June 30, 1896.</i>		
One and one-quarter-inch,	50	1,000
One and one-half-inch,	—	400
Two-inch,	310	4,333
Three-inch,	12,180	11,370
Four-inch,	—	12,326
Six-inch,	—	11,044
Eight-inch,	—	2,500
Total length,	12,540	42,973
Length in miles and feet { miles,	2	8
feet,	1,980	733
Increase during the year,	—	7,293
<i>Meters. — Number of Each, June 30, 1896.</i>		
Two-light,	—	48
Three-light,	94	126
Five-light,	7	39
Ten-light,	9	11
Twenty-light,	2	5
Thirty-light,	2	3
Forty-five-light,	8	2
Fifty-light,	—	3
Eighty-light,	—	1
One hundred and fifty-light,	1	1
Total number in use June 30, 1896,	123	239
Increase during year,	8	29

¹ For 11 months.² No record.³ Decrease.

VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statute, of violations of law in the following cases :—

By the Athol Gas and Electric Company and the Amherst Gas Company, in supplying gas containing sulphuretted hydrogen.

By the Adams Gas Light Company, the Amesbury and Salisbury Gas Company, the Brookline Gas Light Company, the Chicopee Gas Company, the Church Green Electric Light and Power Company, the Edison Electric Illuminating Company of Brockton, the Milton Light and Power Company, the Northampton Electric Lighting Company, the Suburban Light and Power Company, the Whitman Electric Company, the General Electric Company, the Winchendon Electric Light and Power Company and the Citizens' Gas Light Company of Reading, South Reading and Stoneham, in neglecting to make the annual returns to the Board within the time required by law.

By the Electric Light and Power Company of Abington and Rockland, in issuing, since the fifth day of July, 1894, sixty-four shares of new capital stock without the approval of the Board of Gas and Electric Light Commissioners, as required by chapter 450, Acts of 1894, and without selling the said shares at public auction.

ACCIDENTS.

In accordance with section 2 of chapter 350 of the Acts of 1888, the Board herewith presents abstracts of the reported cases resulting in death or bodily injuries from gas and electricity manufactured and sold for light and fuel during the year 1896.

The attention of the Board has been called to seventy-six different instances of escaping gas, which have resulted in the death of fifty-one persons and injury to one hundred and eighteen, besides one instance, in which injuries were received by several firemen not included in the above number. This is a large increase over the previous year. From electricity

there have been seventeen cases, resulting in the death of five persons and injury to twelve others.

The Board feel it their duty to call public attention to this increase in the number of accidents from illuminating gas. Many are undoubtedly cases of suicide, and, while others may point that way, a close examination tends to show that some of them were more likely due to imperfect fixtures.

The Board recommends that all gas companies make a thorough inspection of the keys to burners before turning on the gas in any building, and require the keys not only to be in perfect order, but of the kind that stops turning when the gas is turned off.

The laying of street mains in the large cities is sometimes of necessity done in a hurried manner, which must be at the expense of safe and satisfactory construction. When we consider that the lives of residents along the streets are liable to be imperilled from work done in this way, it must be evident to all that too much care cannot be expended upon such work.

FATAL ACCIDENTS FROM GAS.

On the night of January 15 gas from a leak in a main on East Canton Street, Boston, entered the entire block of houses on each side of the street, occupied by about one hundred persons. When found, Hattie May McSwain, eighteen months of age, daughter of Alexander McSwain of 89 East Canton Street, was dead, three aged women were in a precarious condition and twenty-one others were partially asphyxiated. The discovery of the leak was made by John I. Dixon, a tenant of 88 East Canton Street, at 2 A.M. He found his wife and baby unconscious and two other persons in his house were very much overcome. At 89 East Canton Street, Hotel Lawrence, the janitor aroused over forty persons who were overcome by gas, and at number 90 many others.

On the afternoon of February 5, Cassie M. Grant, 39 years old, a lodger at 28 Upton Street, Boston, was found dead in her room, about 4 o'clock. Death was due to asphyxiation by gas. The jet was found half turned on and

the room full of gas. She had apparently been dead for some days; she lay in bed when discovered, and had probably gone to sleep and died without awaking. Her position when discovered and the arrangement of the furniture showed almost conclusively that death was entirely due to accident or carelessness in turning off the gas before retiring.

About 7.30 o'clock Tuesday night, February 4, Frank Parker of Rockland, Mass., registered at the Plymouth House, Boston. He engaged a room and retired for the night. The next afternoon a strong smell of gas was noticed emanating from his room; the door was forced open and the man was found dead in bed. The gas was turned on full force; apparently a case of suicide.

About 9 o'clock on the morning of February 12, James Severance, residing at the rear of 9 Temple Street, Haverhill, Mass., was found dead in his room. When found, his room was full of gas and a stop-cock to the gas jet was found partially open. It was thought to be a case of accident. The man had been drinking, and when he shut off the gas probably did not turn the gas-cock as far as he ought to have done.

About 5 o'clock on the afternoon of February 18, in Lowell, Mass., George E. McCurdy, residing at 65 Hampshire Street, was found dead in bed. The room was full of gas, the cock was turned on full and the doors and windows were closed. It was thought to be an accident, as there was no known cause for suicide.

At 6 o'clock A.M. on the morning of March 3, Clarence Holley, a young man of thirty-five, was found dead in his room at 86 Pinckney Street, Boston. The smell of escaping gas led to the breaking in of the door and the discovery of the body. The gas jet was open. People in the house said that young Holley came home late at night, and that he had been drinking. It seemed probable that in turning off the gas he made a mistake and turned it on again.

Two Finnish evangelists were found in bed Sunday noon, March 8, in a room at Brousseau's Hotel, 200 Friend Street, Boston, in an unconscious condition. Probably they were unaccustomed to the use of gas, and either blew out the flame or unintentionally turned the gas on after it had been

shut off. The proprietor accompanied them to the room and called their attention to the gas jet, lighted the gas and turned it off, showing them how to deal with it, and cautioned them against blowing it out. The smell of escaping gas was traced to their room, and when found they were both in bed and breathing with difficulty. A physician was called, but was unable to resuscitate them, and advised their removal to the City Hospital, where one died the following Monday and the other Tuesday night.

A young man registered by the name of E. A. Napoleon Burr, Springfield, Ill., at the American House, Boston, on the evening of April 1. He was assigned a room, and was found dead the next afternoon. He had filled the room with gas. It was afterwards learned that his name was E. A. Utz; he lived with his parents at 14 Monk Street, South Boston. No cause was learned for his act.

On the night of April 9, N. D. Clark, senior member of the firm of Clark, Hutchinson & Co., shoe dealers, committed suicide at the Copley Square Hotel, Boston, by turning on the gas. It was evident that he had planned deliberately to take his life; the cracks of the door and window had been carefully stopped with towels and parts of the bed clothing.

On the night of April 11, Augustus Warren of South Boston committed suicide by turning on the gas at the Falmouth House, Boston, where he registered under the name of George Lynde. About 9.30 the next morning there was a smell of gas detected coming from the room; the door was burst open, and he was found dead, with burners turned on and the room full of gas. He had provided himself with a bottle of mucilage and paper, and pasted up all the cracks about the door and window of the room.

On the night of April 14, a Mr. Walker, sixty-five years of age, of Chelsea, hired a room in the Eastern Hotel, Boston, and retired. The next afternoon he was found unconscious in the room, having been overcome by escaping gas. He was taken to the Massachusetts General Hospital, and died soon after arriving there. It is supposed to have been a case of accidental asphyxiation.

On the morning of April 18, Hugh McGrail, thirty-eight

years old, employed at the stable of Fuller & Lomasney, 131 Crawford Street, Roxbury, was found dead in the woman's waiting room of the stable. His death was caused by asphyxiation by gas, and is supposed to have been the result of an accident. It is thought he went into the room and hung his overcoat on the gas fixture, thereby turning on the gas, and that he then fell asleep.

Miss Appoline Theriault, who boarded at 67 Branch Street, Lowell, was found unconscious on the morning of April 27 in bed in her room with the gas-cock partly open. She died early on the morning of the 28th, without regaining consciousness.

On the morning of April 30, Ex-Police Sergeant Curtis Trask committed suicide at his home, 37 East Brookline Street, Boston, by turning on the gas. He was found dead about 11.30 A.M. He had been ill for two or three years, and had been rapidly failing in health and was very despondent.

On the morning of May 12, Zeronica Freihart, a young German girl who was employed as a domestic at 66 Monroe Street, Roxbury, was found dead in her bed, having been suffocated by gas. Her death was clearly the result of an accident.

On Tuesday, May 26, Hugo Casse of Holyoke and Emil Englehart of South Hadley went to a lodging-house at 850 Washington Street, Boston, where they occupied separate rooms. Mr. Casse cautioned Englehart to be careful about the gas. The next morning Casse knocked on the door of his friend's room, and got no response; he and the landlord forced the door, and found Englehart in bed, dead. An examination of the gas fixture showed that he had turned the key so that one jet which supplied a gas heater in the room was left wide open.

On Tuesday, June 2, a woman registered at the United States Hotel, Boston, under the name of Mrs. Casey, Brighton Street, Boston, and was assigned a room. At 12.30 P.M. the following day she was found dead in her room, with gas escaping from one of the burners, having committed suicide. She was afterward identified as Lilly Casey, eighteen years old, of Providence, R. I.

On the morning of June 3, Bridget Breen, aged twenty, a domestic at 171 Harvard Street, Dorchester, was found dead in bed, asphyxiated by gas. The stop-cock of the gas jet turned both ways, and she had turned it too far, so as to permit a slight escape of gas.

On July 10, at 1 P.M., Miss Nellie F. Murphy, twenty-three years old, of Exeter, N. H., was found dead in her room in a lodging-house, 63 Hancock Street, Boston. It was evidently a case of suicide. She had occupied this room about a week, and the proprietor, detecting the smell of gas, traced it to her room, where she was found lying on the floor, and the gas escaping in full force from a single burner.

On the night of July 20, Mrs. Margaret A. Wentworth, widow, thirty-five years old, rooming at 221 Harrison Avenue, Boston, was found in her room soon after midnight, unconscious, with the gas escaping from a single burner. She was removed to the City Hospital, where she died about noon of the 21st. It appears to have been an accidental case, as the key of the gas fixture, which turned easily, was only partly turned on. There was nothing about the room or the situation under which the woman was found that would lead to the belief that it was a case of suicide.

About 9.30 o'clock P.M., August 9, Hattie Simmons, seventeen years old, a domestic, was found dead in bed at 34 Wall Street, Boston, where she was employed. She evidently had committed suicide by turning on the gas. One end of a small rubber hose which was fastened to the gas jet was in her mouth, and the gas was fully turned on.

About 7.30 o'clock on the morning of September 1, Miss Emily Robinson, twenty-six years of age, was found dead at her residence, 8 Everett Street, Dorchester, from inhaling gas, presumably with suicidal intent. She had adjusted a piece of rubber tubing to a gas fixture in her room, turned on the gas and inhaled it at the free end of the tubing. She had not been entirely sane for several weeks.

On the night of September 21, James B. Morrison, about forty years old, of Laconia, N. H., a clergyman, committed suicide at the Revere House, Boston, being found dead in his room at about 9 o'clock in the morning, with the gas

turned on. He came to the hotel the evening before and wrote several letters, which left no doubt that it was a case of suicide.

About 10.15 A.M., September 30, George F. Crandall, sixty-five years old, of Newport, R. I., was found dead in bed at the New Marlborough Hotel, Washington Street, Boston. Two keys of the gas chandelier were turned on full. It was presumably a case of suicide, as the keys of the gas fixture were in good condition, and did not turn easily.

About 12 o'clock noon, October 7, Henry Wallace, who had registered at Hotel Alpha, Boston, as of New York City, was found unconscious in his room, with gas escaping from a single burner. A physician was called, but was unable to resuscitate him.

On the morning of October 11, Geo. P. Hunt, seventy-four years of age, was found unconscious in his room, 5 Myrtle Street, Boston, with gas escaping from a gas stove, the burner of which was open. He died soon after from heart failure.

About 12.30 P.M., October 14, Mrs. Nellie Boynton, thirty-six years old, was found dead in her room at 17a Portland Street, Boston, with gas escaping from an open gas jet. It could not be determined whether it was a case of suicide, or not.

On the morning of October 16, James Ross, aged forty-five, who registered from Melrose at the Washington Tavern, Lowell, was found dead in his room, sitting in a chair, his head resting upon a stand, and the gas turned on from the jet situated just over his head. He was under the influence of liquor when he registered, and was brought in by a friend.

About 6.20 A.M., October 22, Mary Morsberg, aged twenty-four, a domestic at 54 Monroe Street, Mt. Pleasant, Boston, was found asphyxiated, having left the gas turned on. She had recently come to the city, and may have been unused to illuminating gas, and perhaps blew out the flame.

About 6 o'clock on the morning of October 27, Mrs. Elizabeth Hart, sixty years old, and her daughter, Mrs. Sarah J. Stevenson, thirty-five years old, were found dead in

bed at their rooms, 25 Broadway Extension, Boston. They occupied separate rooms, and the escape of gas was from Mrs. Hart's room. The gas jet was affixed to the wall, and very near to the regular stop-cock was one which was evidently put there so that a tube could be connected with the gas stove. The two stops were near enough together so that in turning one stop-cock the other might be partly or fully opened. Probably in turning off the gas with one the other was turned on, so that the gas escaped and caused the deaths.

On the afternoon of November 1, Lewis Hoult, who lived in a tenement on the third floor of DeLancey's Block, on Fayette Street, Lowell, was asphyxiated under circumstances indicating suicide. The cap of the gas pipe that protruded from the wall of his bedroom had been removed, and was found lying on the floor immediately beneath the end of the pipe.

On the morning of November 1, Jeremiah Haley of Quincy, Mass., thirty-three years of age, was found dead in a room at 31 Edinborough Street, Boston. Death was from asphyxiation by gas. It was clearly a case of accident, as the gas had apparently been blown out the night before.

About 9.30 A.M., November 2, Albert W. Smith, fifty years old, who was discharged from the Soldiers' Home at Chelsea in May, was found dead in bed at 232 Dudley Street, Boston, with gas escaping in full force from burner. It was evidently a case of suicide, as the windows were tightly closed and stuffed with rags, so that no air could get inside.

About 9.30 A.M., November 12, Wm. J. Knowlton, aged fifty-five, of Boston, was found dead in his room, lying on his bed with his clothing on. The room was full of gas, the key at the fixture was open full and the gas escaping. There was no ventilation in the room, the door and window being closed. Mr. Knowlton had been subject to insane delusions for several years.

About 10 o'clock on the morning of November 13, E. Ambuhl, a travelling salesman, was found dead in bed at the Worthy Hotel, Springfield, Mass. The gas in his room was turned on full head, the door, transom and windows were

shut tight. There was an electric light in the room, so that it was not necessary to use the gas at all. He sent down for an extra blanket at 11 o'clock the night before, complaining of being cold. This would account for the transom and windows being closed. A possible explanation for the gas being turned on was that Mr. Ambuhl got up, and, in trying to turn on the electric light, turned on the gas, which was on the same chandelier, and when he finally found the electric light, forgot to turn off the gas again.

About 6 o'clock on the morning of November 17, the dead body of Mrs. Myrtle E. Jerome, aged about thirty years, was found on the floor of her bedroom, 1185 Washington Street, Boston. The room was full of illuminating gas, which was escaping from a bracket fixture whose key was partly open. Certain written messages found in the room and supposed to be in the handwriting of the deceased indicated that the gas had been turned on with suicidal intent.

About 9 o'clock on the morning of November 15, Eugene Sullivan, sixty-five years old, hostler for Hinckel Brewing Company, 394 Rutherford Avenue, Charlestown, was found dead in his room over the stable. The gas was turned on. It was thought to be a case of accidental death.

On December 5, at 9 A.M., Sarah Lawrence, aged forty-five, her daughter Sophia, aged ten, and Freeman Sawyer, a lodger, aged thirty-five, were found dead in the house which they occupied at 37 Newcomb Street, Boston. Mrs. Lawrence and her daughter were lying in the bed in their bedroom, and Sawyer was in a closet on the lower floor. The house was full of gas, which had entered and at the time of the discovery of the bodies was still entering the premises from a broken gas main in the street. Gas was not used in the house for lighting purposes. Three members of Geo. Curran's family, who lived in the next house, and a boarder named E. H. Thomas, were found under the influence of the gas, but were taken out by the police in season to save their lives.

About 2 P.M., December 7, Roco Genoro, twenty-seven years old, was found dead in bed in his room at Hotel Italy, North Square, Boston, with the gas escaping from the burner.

On the afternoon of December 9, the dead body of Edmund Clark was found in his business office at 2 Shawmut Avenue, Boston. The room contained a large amount of illuminating gas, and there was no ventilation. It appeared probable that the gas came from a defect in the main supply pipe in the cellar.

At about 5.45 A.M., on December 11, the dead body of Elizabeth O'Brien, aged seventeen years, a domestic, was found in her bed in the house where she was employed, at 82 Nelson Street, Dorchester. The room seemed full of gas, and was without ventilation. The body was undressed, in bed, and in the attitude of sleep. The key at the bracket fixture in the room was partly open; it turned somewhat easily, but was in good condition. It did not appear that the girl had any motive for self-destruction, and the conclusion was that she inadvertently let on the gas after once extinguishing it.

About 8.30 o'clock on the morning of Dec. 11, John Bauwneester, a seaman, was found unconscious in his room at the Bay State House, Hanover Street, Boston, with the gas turned on. He was removed to the Massachusetts General Hospital, and died there from the effects of gas poisoning at 11.50 A.M., December 11. It is thought he blew out the gas.

At about 8 o'clock on the morning of December 12, in a bedroom at 47 St. Botolph Street, Boston, the dead body of Samuel P. Putnam, aged fifty-eight years, and alongside of it the dead body of Mary D. Collins, aged twenty years, were found on the floor. They were both dressed. The room was filled with the gas, and had no ventilation. The bracket gas fixture had two keys very near together, one controlling a burner with a tip, the other controlling an open nipple for a drop-light tube. Both keys were open. Gas was escaping freely and with a blowing sound from the open nipple; the other burner was alight. The open nipple was directed downward, and the flow of gas was away from the other tip. The keys were in good condition, and did not open easily. There appeared to be no reason why it should be considered a case of suicide.

About 4.15 on the morning of December 22, a man and woman were registered at the Hampton House, Boston, as Donal Donovan and wife of Concord, N. H. A bell boy discovered a smell of gas which he traced to their room; repeated knocking at the door met with no response, so he entered the room by the fire-escape. The gas was about two-thirds turned on, and the man and the woman lay on the bed, apparently sleeping. On the table was a quart bottle which had contained whiskey, but was nearly empty. The police were at once notified and a physician called, but the woman died before his arrival. The man was unconscious and was removed to the Massachusetts General Hospital.

Early in the morning of December 25, the dead body of a woman named May Henry, aged thirty-five, was found in bed in her room at 25 Warrenton Street, Boston, undressed and in the attitude of sleep. The key of the gas fixture was turned on partly, but not fully. The woman was last seen alive when she went up to her room to go to bed in the evening of December 23. She appeared well at that time, and in happy spirits.

OTHER ACCIDENTS FROM GAS.

At noon, January 10, Mary and Annie Murphy, aged sixteen and fourteen respectively, were found unconscious at their home, 34 Harrison Avenue, Boston. They had been overcome by gas which entered the house from a leak in the gas main in front of the adjoining house. They were removed to the City Hospital. Mrs. Murphy had her windows open until evening, and it was only shortly before the girls came back from the hospital at five o'clock that she closed them. As soon as the free ventilation ceased, the gas again became perceptible. In the corner of the kitchen, in the basement nearest the street, a small hole was discovered, and it was through this that the gas seemed to be making its way. The hole was stopped, and the next morning there was hardly a trace of gas in the house.

About 6 o'clock in the evening of January 14, there was

a gas explosion in the Waverly block, fronting on Warren Avenue and City Square, Charlestown. The building was slightly burned, and the fire department called out. A. De Prato & Brother, who conduct a marble-working establishment, just before 6 o'clock discovered their shop was filling with gas from the basement. A gas pipe which entered the building from the street, was broken just inside the wall. Mr. DePrato and J. A. Gordon, the fireman of the building, went to the spot with a lighted lantern. An explosion occurred immediately. Gordon was thrown back a considerable distance and DePrato was shaken up to some extent. The flames burned both men severely about the face. Their eyebrows and hair were closely singed.

On the evening of January 18, Ralph Goodwin, nineteen years of age, and living at 2 Pine Street, Boston, was found unconscious in his room, having been overcome by escaping gas. The gas-cock was turned full on, and the police were unable to decide whether it was a case of accident or attempted suicide. Goodwin was taken to the Emergency Hospital, where he was soon out of danger. He had been out of employment about two months.

On January 22, three plumbers who were at work putting in pipes at the corner of Station Street and Columbus Avenue, Roxbury, were overcome by the gas. By prompt remedies they soon recovered.

On the evening of January 25, a fire occurred at 6 Ferdinand Street, Boston. The fire melted off the connection to a gas meter, and the firemen were shutting off the gas when an explosion occurred which knocked several of them down. Before they could recover from the shock a second meter in the cellar exploded, and several of the firemen were burned about the face, although not seriously.

On the morning of January 31, Mary Keefe, twenty-three years old, living at 3 Bowdoin Street, Boston, was found in her room in an unconscious condition, the gas being partly turned on. She was taken to the City Hospital, where she recovered.

At about 11 o'clock on the evening of February 6, an unknown couple went to Hotel Italia, 200 North Street, Bos-

ton, and were assigned a room. The next morning about 6 o'clock the watchman noticed a strong odor of gas escaping from the room, and effected an entrance. They were found in bed, both unconscious, and one of the gas jets partly turned on. A physician was summoned, and in a short time restored both to consciousness. It was thought the gas was left turned on by accident.

At about 5 o'clock on the afternoon of February 12, an inmate of the lodging-house at 28 Ash Street, Boston, detected a smell of gas, which was finally traced to the room of a Mrs. Hatfield. The door was forced open, and the woman was found lying on the bed in an unconscious condition. A physician was called, and, after laboring over her for some time, recommended her removal to the City Hospital.

On the night of February 13, an unknown lodger at 174 West Springfield Street, Boston, came in about 9 o'clock in the evening and went to his room. The next morning a smell of gas was traced to his room, which was broken into. He was found upon the bed unconscious and the gas was escaping from every jet in the room. He was removed to the City Hospital. It was undoubtedly a case of suicidal intent.

On February 19, the entire household of Dr. R. B. Dixon of 232 Clarendon Street, Boston, had a narrow escape from suffocation by gas, some members having become unconscious and others more or less under its influence, when the awakening of one prevented further danger. The family consisted of ten persons. Miss Dixon was awakened about 4 A.M., and noticed a strong odor of gas in her room, which was on the fourth floor. She at once notified the doctor, who called the others. One of the little girls he aroused with great difficulty; the two servants were unconscious when found. An investigation disclosed a break in the gas main in the street near the sidewalk.

On March 8, two Norwegian sailors secured lodging at a boarding-house at 200 Friend Street, Boston. The next noon the other inmates of the house detected a strong smell of gas escaping from the sailors' room; the door was forced

open, and both men were found in bed unconscious. A physician was summoned, and the men were removed to the City Hospital. Apparently they blew out the gas.

On the morning of March 17, Captain Manley Smith of Vineyard Haven was found unconscious in his room in the lodging-house 21 Hollis Street, Boston. He was taken to the City Hospital. It was thought he was accidentally overcome by gas escaping from the burner in the room.

At about 10 o'clock on the night of March 17, John Sliney, forty years old, was found in his room at 14 Davis Street, Boston, in an unconscious condition, with the gas turned on full. The doors and windows were tightly closed. He was removed to the City Hospital.

On the afternoon of April 14, the occupants of the house 42 Morgan Street, Charlestown, discovered a strong smell of gas, and traced it to the room of Thomas Watson. The door was burst open, and Watson was found lying upon the bed in an unconscious condition, with the gas turned on. He was removed to the General Hospital.

At 7.15 on the morning of April 20, a young girl residing at 25 Marcella Street, Boston, was unconscious when found in her room, but recovered. She did not understand shutting off the gas, although it had been explained to her.

Shortly after 7 o'clock on the evening of September 12, Rudolph Kramer, forty-five years old, of Rochester, N. H., was found in an unconscious state in his room, Hotel Saville, Cambridge Street, in Boston. A physician was called, who said he had been overcome by illuminating gas, and ordered him taken to the City Hospital. The gas was slightly turned on.

On the evening of September 19, James O'Hara, twenty-seven years old, residing at 8 Allen Street, Boston, on retiring accidentally left the gas turned on. The inmates of the house some hours later smelled gas, and traced it to his room. He was lying across the bed in an unconscious condition, and was removed to the Massachusetts General Hospital, where some hours later he regained consciousness.

At about 10 o'clock on the morning of September 24, Albert Manning tried to commit suicide at Hotel Alpha,

21 Green Street, Boston, by turning on the gas. He was found in an unconscious condition and taken to the Massachusetts General Hospital, where he recovered. The cause was supposed to be despondency. He was about thirty years of age.

On the morning of October 2, William J. Crawford of North Dana was found at the Athol House, Athol, Mass., in an unconscious condition, and gas was escaping into the room. A physician was called, and after some time restored him to consciousness. It is supposed that he mistook the gas key for an electric lamp fixture, and, thinking when it did not light that the power was not on, left it open and went to bed.

On the afternoon of October 5, what came near being a fatal accident occurred at a South End boarding-house, Boston. A young woman occupied a room which was heated by a gas radiator. On returning from a walk she lay down for a nap, and on awakening noticed a strong odor of gas. Upon attempting to rise, she found it impossible. One of the windows had been left open and she was able to reach this, but fainted, and was found there by one of the servants. A doctor was called, who in about two hours was able to restore her to consciousness. An examination showed a small hole in the pipe which supplied the gas.

On the morning of October 11, Peter Shea and his son William, while at work in the mill yard of the Chicopee Manufacturing Company, repairing a leak in the gas pipe, became unconscious. They were helped out of the trench by their fellow workmen and a physician was summoned. They were gradually restored to consciousness, and in the evening were much better. At the time of the accident the gas was shut off from the main, and the trouble must have been caused by that which had been left in the pipes.

On the morning of October 14, John O'Donnell, a lodger at 860 Second Street, South Boston, was found in an unconscious condition, and the gas burner in the room partly open. A physician was called, and after working over him for half an hour was able to resuscitate him. It is thought the gas was left turned on accidentally.

Soon after 8 o'clock on the morning of October 25, Wm. O'Brien, aged thirty-seven years, of Malden, and Mary Kelley, aged thirty-eight years, were overcome by gas in a room of the Oriental House, 280 Friend Street, Boston. A physician was called, and they revived sufficiently to enable them to leave the house.

On the morning of October 27, Wm. H. Low, living on Brown Street, Salem, Mass., was found in a semi-conscious condition from escaping gas. When he retired he thought he had turned off the gas; but about 3 o'clock his roommate came in, and, finding a strong odor of gas, immediately sought to arouse Low. A physician was summoned, who restored him to consciousness. The key to the gas-cock turned half round to turn off the gas and full round to put it on again. Low turned it clear around, and did not know it.

On the afternoon of October 28, Gilbert Putnam, Jr., was burned in an explosion of gas at his new house on Northampton Street, Holyoke. He smelled gas, and tried to find the leak with a lighted match. The leak was in a faulty fixture in his laundry; there was gas enough in the room to cause an explosion. He was badly burned on the hands and face.

On October 31, John Dower was found in a room at his home, 5 Sears Place, Boston, overcome by gas. It is thought he accidentally left the jet turned on. A physician was called, and he was removed to the City Hospital.

Early on the morning of November 22, Richard Pike, twenty-eight years old, a lodger at 49 East Springfield Street, Boston, was found in his room suffering from escaping gas. He went to bed leaving the gas-cock partly open. The odor was detected by another lodger, who burst open the door and found Pike unconscious. He was carried to the City Hospital.

On the afternoon of December 17, Geo. Rigby, a gas fitter by trade, was nearly asphyxiated while at work putting in some piping in a new house at the corner of L and East 7th streets, South Boston. He was discovered in an unconscious condition by one of the men at work in the house at

the time. A physician was called, who restored him to consciousness.

About 10.30 on the morning of December 25, Mary McLaughlin, aged sixteen years, was found in her room at 154 Leverett Street, Boston, in an unconscious condition, due to gas which escaped from defective pipes. She was removed to the Massachusetts General Hospital, and recovered.

On the afternoon of December 27, Wm. H. Gaugh of 7 Howe Avenue, South Boston, was overcome by gas while at work on the head house, Marine Park, South Boston. He was repairing pipes on the second floor, and connecting some of the fixtures. He was assisted to the open air by a companion, and sent to the City Hospital.

On the evening of December 27, the people living at Hotel Pelham, Tremont and Boylston streets, Boston, were disturbed by gas escaping from a broken main in the subway on Tremont Street. Had it not been for the presence of mind of the janitor of the house, there might have been serious results. During the afternoon the odor began to be noticed and steadily increased toward evening. About 11 o'clock a clerk in Klein's drug store was overcome, and the janitor was sent to alarm the people of the house, and to open windows and doors. A number of the guests of the house were found to be suffering from the effects of the gas. In the drug store it was thought necessary to shut off the gas, to prevent explosion. The elevator boy needed medical attendance, as well as the clerk in the drug store. Many of the hotel guests were obliged to seek quarters elsewhere. The gas seemed to come up from the basement of the hotel, having evidently forced its way through the foundations from the street main. A large force of men was summoned from the gas company, but before relief was obtained it was necessary to shut off the gas from the main.

FATAL ACCIDENTS FROM ELECTRICITY.

On the afternoon of February 11, William S. Goff of North Woburn, a machinist employed in the shop of Lewis Godu, Madison Avenue, Winchester, Mass., was almost

instantly killed at the shop, while about to turn on the current to an incandescent lamp. Mr. Goff reached up to turn the button, and as his hand touched the lamp he fell back with a groan to the floor, his hand firmly grasping a portion of the lamp fitting, which he pulled down as he fell. Two physicians were immediately summoned, and pronounced the man dead from an electric shock. His thumb was burned and smoke issued from his mouth soon after he received the shock, indicating that it had caused internal burning, and a half hour later the body turned black. The electricity for the shop was furnished by the Woburn Electric Light Company, and it was claimed that the shop had been wired in a faulty manner, and that two other employees had been severely shocked within a few months while turning lamp switches. After the accident to Mr. Goff it was found that some of the machinery was charged with the current, and about an hour later a fire broke out in the shop. Mr. Goff was about thirty years of age. Upon the inquest, Judge Johnson of Woburn, after reviewing the evidence at length, says: "I find that Mr. Goff's death was due primarily to a defective transformer; that the existence of this defect in the transformer was due to negligence or want of care on the part of those having charge of the business of the Woburn Electric Light Company."

On the evening of April 23, at 11.15 o'clock, at the station of the United Electric Light Company, Springfield, William A. Hayes, a dynamo tender employed by the company, was instantly killed while working in the dynamo room. He was endeavoring at the time to reverse the current on an arc circuit carrying about two thousand volts, and in so doing switched the current through his body.

On July 17, James D. Chisholm, a lineman employed by the New England Telegraph and Telephone Company, was at work on a new telephone cable attached to poles on Boylston Street, corner of Chestnut Hill Avenue, Brookline. He had been using a boatswain's chair, which hung from the suspension wire of the telephone cable, and in some manner received a fatal shock by contact with the wires of the Brookline Gas Light Company, which were attached to the

same poles, about three feet below the lowest of the telephone cables.

On the morning of September 26, James H. Hughes, residing on Linwood Street, Somerville, while attempting to leave or enter Music Hall, Boston, by means of the fire-escapes, grasped with his right hand the coupling joint of a live alternating electric wire, and received a shock which caused his death. The fire-escape was on the portion of Music Hall fronting the passageway from Bromfield Street, entering between Nos. 38 and 40 of said street. This fire-escape is about fifteen feet from the ground; it terminates on the left of the Bromfield Street entrance at a metal roof, and along the front of this roof and set back about a foot from the edge of the same is a small iron fence. There is a stand-pipe about twelve feet from the ground, and about six feet above it is a junction-box, and above that the wires are spliced by a coupling, which it was claimed was not properly taped, and which Mr. Hughes grasped.

On the morning of September 30, Wallace M. Campbell, a lineman employed by the Boston Electric Light Company, Boston, was on a high pole at the corner of Hancock Street, and Cushman Avenue, in Dorchester, when he was seen to suddenly throw up his hands and fall headlong to the sidewalk. An examination of the body showed that the right hand had been burned by the wires. The supposition is that Campbell was in the act of affixing new carbons, when he took hold of some portion of the lamp or line which gave him such a shock that he lost his balance and fell. It is uncertain whether he was killed by the shock, or the fall.

OTHER ACCIDENTS FROM ELECTRICITY.

On January 7, J. A. Littleton, upon going to his safe at 178 Eliot Street, received severe shocks, the safe, through contact with a gas pipe, being connected to electric light wires.

On the afternoon of February 10, John Rafferty, age thirteen years, took hold of a live wire while skating on the "Meadows," at the foot of DeWolf Street, Cambridge, badly burned his hands and was rendered unconscious.

During the storm the previous week, a pole, upon which ran a guard wire of the Cambridge Electric Light Company, was broken, and the wire fell to the ground. Whether Rafferty grasped the wire purposely, or accidentally, is not known.

On the night of February 29, at about 10.45 P.M., Harry A. Bragg, dynamo tender at the Taunton Electric Light Company's station, was injured while changing circuits on the arc switch-board. He was found in a dazed condition, although able to stand, and his hands were considerably burned. He was unable to state just how the accident occurred, and he was alone at the time.

On March 2, at Green Street, corner of Wood's Square, Jamaica Plain, Patrick Sullivan, employed by McHale & Connors, while assisting to remove a guy wire of a derrick, received a shock which caused him to fall to the ground. The guy wire had come in contact with a high-tension electric light wire.

On May 22, C. A. Geiman, a lamp trimmer, while on a lamp pole, corner of Elm Hill Avenue and Cedar Street, Roxbury, removing straw from the hanger board, received a shock causing him to fall to the ground, with a slight burn on one finger. He was badly bruised and shaken up from the fall. The current on this circuit, which was supposed to be dead, was derived from an alternating circuit of the Suburban Light and Power Company, with which it was found to be crossed.

On May 24, Owen Flanagan, while at work in a man-hole on Hawley Street, near Franklin Street, Boston, making connections, received a severe shock and had one hand badly burned. Cause, wrong connections in the man-hole, a wire belonging to an alternating circuit being connected up as an arc wire. When current was turned on the alternating circuit, Mr. Flanagan, who was working on the alternating wire, received a shock and burns.

On the morning of June 1, James E. Vahey, twenty-two years old, a lineman in the employ of the Boston Electric Light Company, was at work installing a transformer on the roof of the building 96 Washington Street, and received a shock by coming in contact with a live wire. He was stand-

ing on the top of a step-ladder at the time of the accident, and, by pushing the ladder from under him, fell to the roof, thus breaking the circuit and removing himself from the electric current.

On June 25, George Woods, aged thirteen, living at 99 Endicott Street, Boston, ascended an electric lamp pole, and upon reaching the top one hand came in contact with the base of the lamp frame and the other with the grounded pole. As a result he received bad burns on his hands and a severe shock which caused him to fall from the pole, breaking his collar-bone and fracturing his skull.

On July 29, James J. Mountain, employed by A. G. Polard & Co., Merrimac Street, Lowell, Mass., was injured in their store under the following circumstances: an arc light failing to burn, he got up on a step-ladder to fix it, taking hold of a carbon with one hand, and probably touched the metallic part of the switch or the rod of the cash railway with the other, by which he received a slight shock, fell to the floor and suffered severe contusions of the face and brain. There were no indications that he was injured directly by the current, but was badly hurt by the fall.

On the afternoon of September 9, John Glawson, an employee of the Somerville Electric Light Company, while trimming a lamp, received a severe shock. The lamp hung from a mast-arm, from which it could be lowered to the street. The storm had broken one of the alternating current lines and grounded it. This wire was also in contact with the mast-arm. As soon as the man touched the mast-arm lock and weight he received a shock and fell insensible. He soon regained consciousness, however, and was taken home.

On Friday, September 18, at Worcester, Frank J. Geer, foreman in charge of the linemen of the Worcester Electric Light Company, was at work on a pole on Main Street, in that city, and cut a live-arc wire, by which both his hands were very badly burned.

On October 22, John West, an employee of the Boston Electric Light Company, while at work on a lamp in front of 567 Washington Street, received a shock by the back of his hand coming in contact with lead sheath of cable, while one of his fingers was in contact with the blade of the screw-

driver with which he was at work on a live portion of the the lamp mechanism. He was thrown from the step-ladder on which he was standing, and was somewhat injured by the fall.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co.,	Adams,	\$17,300	\$25
Amesbury & Salisbury Gas Co.,	Amesbury,	60,000	100
Amherst Gas Co.,	Amherst,	25,000	100
Arlington Gas Light Co.,	Arlington,	70,000	100
	Belmont,	—	—
	Winchester,	—	—
Athol Gas and Electric Co.,	Athol,	25,000	100
Attleborough Gas Light Co., ¹	Attleborough,	46,400	100
Bay State Gas Co.,	Boston (in part), ²	2,000,000	100
Beverly Gas & Electric Co.,	Beverly,	92,000	100
Boston Gas Light Co.,	Boston (city proper),	2,500,000	500
Brockton Gas Light Co.,	Brookton,	178,500	100
Brookline Gas Light Co.,	Brookline,	2,000,000	100
	Boston (Brighton, Roxbury, South Boston, and Dorchester District),	—	—
Cambridge Gas Light Co.,	Cambridge,	700,000	100
	Somerville (in part),	—	—
Charlestown Gas & Electric Co.,	Charlestown,	500,000	50
	Somerville (in part),	—	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	300,000	100
	Everett (in part),	—	—
Chicopee Gas Co.,	Chicopee Centre,	40,000	100
Citizens' Gas Light Co.,	Quincy,	33,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Reading,	50,000	100
	Stoneham,	—	—
Clinton Gas Light Co.,	Clinton,	73,000	500
Cottage City Gas & Electric Light Co.,	Cottage City,	25,000	100
Danvers Gas Light Co.,	Danvers,	20,000	50
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	100,000	50
	Hyde Park,	—	—
Dorchester Gas Light Co.,	Boston (Dorchester District),	472,000	100
	Milton,	—	—
East Boston Gas Co.,	Boston (East Boston),	220,000	25
Easthampton Gas Co.,	Easthampton,	30,000	100
Fall River Gas Works Co.,	Fall River (in part),	288,000	100
Fitchburg Gas & Electric Light Co.,	Fitchburg,	150,000	50
Frammingham Gas, Fuel & Power Co.,	South Frammingham,	75,000	100
Gardner Gas, Fuel & Light Co.,	Gardner,	28,900	100

¹ Not incorporated.² Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Gloucester Gas Light Co., . . .	Gloucester, . . .	\$80,000	\$0
Greenfield Gas Light Co., . . .	Greenfield, . . .	50,000	50
Haverhill Gas Light Co., . . .	Haverhill, . . .	75,000	50
	Bradford, . . .	—	—
Ipswich Gas Light Co., . . .	Ipswich, . . .	16,000	100
Jamaica Plain Gas Light Co., . . .	Boston (Wards 22 & 23),	250,000	100
Lawrence Gas Co., . . .	Lawrence, . . .	590,000	100
	Methuen, . . .	—	—
	North Andover, . . .	—	—
Leominster Gas Light Co., . . .	Leominster, . . .	50,000	100
Lexington Gas Light Co., . . .	Lexington, . . .	30,000	100
Lowell Gas Light Co., . . .	Lowell, . . .	500,000	100
	Dracut, . . .	—	—
	Tewksbury, . . .	—	—
	Chelmsford, . . .	—	—
Lynn Gas & Electric Co., . . .	Lynn, . . .	400,000	100
	Swampscott, . . .	—	—
	Saugus, . . .	—	—
Malden & Melrose Gas Light Co., . . .	Malden, . . .	235,000	100
	Melrose, . . .	—	—
	Medford (in part), . . .	—	—
	Everett (in part), . . .	—	—
Manufacturers' Gas Light Co., . . .	Fall River (in part), . . .	50,000	100
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	40,000	100
Marlborough Gas Light Co., . . .	Marlborough, . . .	50,000	100
Milford Gas Light Co., . . .	Milford, . . .	72,300	100
	Hopedale, . . .	—	—
Nantucket Gas Light Co., . . .	Nantucket, . . .	36,000	100
Natick Gas Light Co., . . .	Natick, . . .	20,000	100
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	550,000	100
Newburyport Gas & Electric Co., . . .	Newburyport, . . .	140,000	100
Newton & Watertown Gas Light Co.,	Newton, . . .	250,000	100
	Watertown, . . .	—	—
	Wellesley, . . .	—	—
	Weston, . . .	—	—
North Adams Gas Light Co., . . .	North Adams, . . .	50,000	100
Northampton Gas Light Co., . . .	Northampton, . . .	50,000	25
North Attleborough Gas Light Co., . . .	North Attleborough, . . .	68,100	100
	Wrentham, . . .	—	—
Norwood Gas Light Co., . . .	Norwood, . . .	12,000	100
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	62,500	100
Plymouth Gas Light Co., . . .	Plymouth, . . .	40,000	100
Roxbury Gas Light Co., . . .	Boston (Roxbury Dist.),	600,000	100
Salem Gas Light Co., . . .	Salem, . . .	300,000	100
	Peabody, . . .	—	—
South Boston Gas Light Co., . . .	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co., . . .	Southbridge, . . .	50,000	50
Spencer Gas Co., . . .	Spencer, . . .	85,000	100
Springfield Gas Light Co., . . .	Springfield, . . .	500,000	100
	West Springfield, . . .	—	—
Stoughton Gas & Electric Co., . . .	Stoughton, . . .	24,000	100
Taunton Gas Light Co., . . .	Taunton, . . .	80,000	50
Waltham Gas Light Co., . . .	Waltham, . . .	140,000	100
Webster Electric Co., . . .	Webster, . . .	45,000	100
	Dudley, . . .	—	—
Westfield Gas Light Co., . . .	Westfield, . . .	75,000	100
Williamstown Gas Co., . . .	Williamstown, . . .	20,000	100
Woburn Gas Light Co., . . .	Woburn, . . .	45,100	100
Worcester Gas Light Co., . . .	Worcester, . . .	500,000	100

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol,

Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants : —

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co., . . .	Holyoke, . . .	100,000 00
Otis Co.,	Ware,	10,000 00

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth : —

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300 00
Amesbury,	10	10	60,000 00
Amherst,	37	37	25,000 00
Arlington,	52	40	42,000 00
Athol,	8	3	2,300 00
Attleborough,	22	17	42,000 00
Bay State,	4	2	300 00
Beverly,	39	39	92,000 00
Boston,	5	2	1,500 00
Brockton,	60	54	177,000 00
Brookline,	16	6	2,200 00
Cambridge,	423	372	623,100 00
Charlestown,	258	210	467,650 00
Chelsea,	120	113	287,600 00
Chicopee,	11	11	40,000 00
Citizens' (Quincy),	8	8	33,000 00
Citizens' (Reading, etc.),	45	42	49,200 00
Clinton,	24	24	73,000 00
Cottage City,	10	10	25,000 00
Danvers,	18	17	11,950 00
Dedham,	35	29	59,650 00
Dorchester,	11	8	470,700 00
East Boston,	141	118	188,425 00
Easthampton,	39	33	25,900 00
Fall River,	21	12	11,400 00
Fitchburg,	50	45	131,750 00
Framingham,	20	17	45,500 00
Gardner,	14	13	24,900 00
Gloucester,	84	83	77,950 00
Greenfield,	35	27	45,150 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Haverhill,	46	41	\$71,300 00
Ipswich,	16	16	16,000 00
Jamaica Plain,	95	89	270,000 00
Lawrence,	235	211	529,100 00
Leominster,	58	55	49,500 00
Lexington,	22	21	29,900 00
Lowell,	281	232	447,400 00
Lynn,	161	152	387,700 00
Malden,	146	125	204,200 00
Manufacturers (Fall River),	7	7	50,000 00
Marblehead,	28	23	32,500 00
Marlborough,	15	15	50,000 00
Milford,	56	51	70,700 00
Nantucket,	47	44	34,700 00
Natick,	21	21	20,000 00
New Bedford,	359	326	511,800 00
Newburyport,	111	89	114,600 00
Newton,	173	160	236,200 00
North Adams,	37	29	48,800 00
Northampton,	43	32	31,200 00
North Attleborough,	37	32	64,300 00
Norwood,	4	3	9,333 33
Pittsfield,	56	42	54,600 00
Plymouth,	36	30	30,800 00
Roxbury,	5	3	500 00
Salem,	229	207	286,700 00
South Boston,	6	4	1,600 00
Southbridge,	69	65	47,050 00
Spencer,	17	17	85,000 00
Springfield,	126	118	474,600 00
Stoughton,	6	6	24,000 00
Taunton,	115	104	75,050 00
Waltham,	103	92	127,500 00
Webster,	19	17	32,000 00
Westfield,	28	25	68,500 00
Williamstown,	5	5	20,000 00
Woburn,	42	41	44,600 00
Worcester,	193	179	467,500 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board : —

	FOR YEAR ENDING JUNE 30.	
	1895.	1896.
RECEIPTS:—		
For gas sold by meter,	\$4,779,821 60	\$5,517,061 62
For gas supplied to public lamps,	187,874 48	181,006 85
From sales of coke,	168,235 70	177,245 36
sales of tar,	107,958 61	131,924 78
sales of ammoniacal liquor,	22,600 45	27,133 24
rent of meters,	2,328 20	2,274 28
rent of gas stoves and engines,	1,213 11	1,828 37
rent of gas lamps,	909 21	611 66
public lamps other than gas lamps,	2,875 48	4,487 12
other sources,	7,071 02	79 40
Total,	\$5,280,987 86	\$6,043,652 68
EXPENSES:—		
1. Coals,	\$845,524 85	\$888,057 50
2. Enrichers,	474,377 84	635,322 53
3. Purifying materials,	32,154 51	33,368 72
4. Water,	20,528 08	21,509 29
5. Wages at works,	396,325 26	453,266 84
6. Repairs and maintenance of works,	206,013 06	256,199 90
7. Apparatus and machinery,	53,008 09	17,192 18
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	173,334 99	193,902 70
9. Repairs, renewals, and maintenance of mains and service pipes,	168,943 25	201,736 72
10. Repairs and renewals of meters,	103,965 88	93,187 25
11. Gas stove fixing, repairs, etc.,	-	6,428 69
12. Lighting and repairing (gas lamps only),	12,736 95	11,510 64
13. Lighting and repairing, and materials used for other lamps,	3,516 06	4,179 46
14. Directors' allowances,	18,467 52	21,207 16
15. Salaries of officers,	162,890 42	156,693 10
16. General salaries,	123,322 96	125,697 09
17. Rent of offices,	29,524 70	32,607 89
18. General office expenses,	62,058 28	59,912 01
19. Taxes,	271,810 71	291,653 84
20. Insurance,	18,422 57	29,632 60
21. Law expenses,	49,479 97	29,473 26
22. Claims,	3,888 21	4,417 14
23. Bad debts,	9,933 05	8,464 19
24. Incidental expenses,	18,001 77	33,230 94
25. Gas bought,	512,522 20	610,402 74
Total,	\$3,770,751 18	\$4,219,254 38
Leaving an apparent net profit on their gas business of	\$1,510,136 68	\$1,824,398 30
They have also received for interest, etc.,	9,606 47	8,338 38
for rents, etc.,	53,215 00	180,086 80
as profits from electric lighting,	204,027 52	211,154 02
Making a total of	\$1,776,985 67	\$2,223,977 50
From these receipts were paid interest on bonds and loans,	\$337,402 76	\$272,842 02
Dividends,	1,061,799 92	1,087,106 84
Other items,	664,732 80	505,830 29
	\$2,063,935 48	\$1,865,779 15
Leaving a deficit for the year of	\$286,949 81	-
Leaving a surplus for the year of	-	\$358,198 35

Three¹ of the companies appear not to have earned expenses, and twenty-two² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$737,240.02. In the year 1895 an increase was shown over the previous year of \$279,216.11. The increase given for 1896 is the largest of any year since the returns have been made.

Although the quantity of gas sold for public lamps has increased during the year, the income from this source has decreased \$6,867.63, showing an appreciable reduction in the average price of gas supplied for this purpose.

In the appendix will be found, under date of June 30, 1896, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections so far as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1895 show the following facts:—

	June 30, 1895.	June 30, 1896.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$23,673,337 94	\$24,548,609 51
Cash on hand,	350,323 15	354,931 94
Due for gas,	548,205 88	672,461 92
Other accounts due,	246,676 80	357,431 39
Materials, etc.,	958,557 97	1,141,557 74
Notes receivable,	85,647 47	31,672 61
Investments,	554,603 82	478,914 72
Electric assets,	2,766,023 38	2,866,573 36
	\$29,183,376 41	\$30,452,153 19
LIABILITIES:—		
Capital stock,	\$16,751,500 00	\$16,831,200 00
Bonds,	1,911,180 00	1,936,800 00
Notes payable,	1,727,387 41	2,958,501 39
Unpaid bills,	492,822 04	607,677 59
Unpaid dividends,	20,366 71	24,345 40
Deposits,	32,926 94	34,929 16
Interest due and unpaid,	71,652 27	101,407 07
Other items,	819,944 85	111,931 15
	\$21,827,780 22	\$22,606,791 76
Reserved and depreciation funds,	551,275 76	681,132 64
	\$22,379,055 98	\$23,287,924 40
Surplus,	6,804,320 43	7,164,228 79
	\$29,183,376 41	\$30,452,153 19

¹ Two last year.² Twenty-two last year.

Of these companies —

	June 30, 1895.	June 30, 1896.
60 ¹ show an aggregate surplus of	\$7,313,040 00	\$7,693,915 29
9 ² show an aggregate deficit of	508,719 66	529,686 50
Leaving total net surplus, as shown above, . .	\$6,804,320 43	\$7,164,228 79
Which, added to reserves carried as liabilities, .	551,275 76	681,132 64
Would show an actual surplus of	\$7,355,596 19	\$7,845,361 43
Equivalent to a per cent. on capital of about .	44	47

¹ Fifty-eight in 1895.

² Nine in 1895.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$17,600	Leominster,	\$20,500
Amesbury,	18,700	Lexington,	13,867
Amherst,	6,550	Lowell,	1,020,500
Arlington,	35,475	Lynn,	452,100
Athol,	15,500	Malden,	219,050
Attleborough,	33,000	Manufacturers (Fall River), .	55,000
Bav State,	1,022,500	Marblehead,	13,800
Beverly,	81,200	Marlborough,	52,515
Boston,	4,556,800	Milford,	86,400
Brockton,	109,700	Nantucket,	6,000
Brookline,	2,019,400	Natick,	14,400
Cambridge,	931,300	New Bedford,	694,850
Charlestown,	699,400	Newburyport,	130,200
Chelsea,	343,600	Newton,	387,595
Chicopee Gas Co.,	40,000	North Adams,	34,500
Chicopee Gas Works,	40,000	Northampton,	64,900
Chicopee Falls,	10,000	North Attleborough,	58,100
Citizens' (Quincy),	13,500	Norwood,	11,000
Citizens' (Reading, etc.),	30,000	Otis Co. (Ware),	14,250
Clinton,	73,700	Pittsfield,	82,900
Cottage City,	10,400	Plymouth,	23,350
Danvers,	4,000	Roxbury,	653,400
Dedham,	47,500	Salem,	285,500
Dorchester,	327,000	South Boston,	386,100
East Boston,	241,400	Southbridge,	35,200
Easthampton,	32,000	Spencer,	24,400
Fall River,	290,100	Springfield,	654,900
Fitchburg,	150,000	Stoughton,	9,500
Framingham,	42,000	Taunton,	65,900
Gardner,	13,775	Waltham,	318,800
Gloucester,	80,000	Webster,	31,800
Greenfield,	29,000	Westfield,	75,000
Haverhill,	168,550	Williamstown,	6,533
Holyoke,	260,010	Woburn,	51,000
Ipswich,	5,400	Worcester,	674,400
Jamaica Plain,	231,500		
Lawrence,	525,000		
			\$19,283,770

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned :—

Amherst,	\$5,500	Lynn,	\$266,500
Athol,	9,000	Newton,	56,900
Beverly,	39,900	North Adams,	15,300
Chelsea,	108,600	Spencer,	10,000
Clinton,	59,500	Waltham,	149,000
Easthampton,	9,000	Webster,	21,500
Fitchburg,	100,000	Westfield,	23,000
Holyoke,	160,000		
Lawrence,	90,000	Total,	\$1,123,700

The value of the gas plants, assessed by the local assessors, is then in round numbers \$17,500,000 as there are electric plants at Brookline, Charlestown, Cottage City, Lexington, New Bedford, Newburyport and Stoughton, which are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments, and the amount for each thousand feet of gas sold :—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$615 66	\$0 1409
Amesbury,	595 09	0920
Amherst,	109 93	1298
Arlington,	838 20	1195
Athol,	189 42	0395
Attleborough,	692 81	0646
Bay State,	20,175 45	0188
Beverly,	736 52	0852
Boston,	61,216 27	0559
Brockton,	3,145 28	1293
Brookline,	23,673 65	0343
Cambridge,	20,490 90	1120
Charlestown,	7,797 52	0697
Chelsea,	4,113 74	1433
Chicopee,	583 01	0599
Citizens' (Quincy),	419 38	0518
Citizens' (Reading, etc.),	620 44	1694
Clinton,	479 32	0623
Cottage City,	150 47	0538
Danvers,	108 86	0389
Dedham,	580 50	0811
Dorchester,	5,725 84	0363

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
East Boston,	\$5,208 41	\$0 1129
Easthampton,	349 66	0983
Fall River,	6,546 69	0834
Fitchburg,	1,647 05	0865
Framingham,	640 86	0510
Gardner,	439 06	2573
Gloucester,	2,598 42	1112
Greenfield,	536 77	1445
Haverhill,	3,581 53	0492
Holyoke,	1,775 92	0297
Ipswich,	84 32	0387
Jamaica Plain,	3,947 75	0640
Lawrence,	9,632 77	1168
Leominster,	556 55	2794
Lexington,	100 00	1826
Lowell,	22,110 08	0758
Lynn,	5,086 62	0411
Malden,	3,671 38	0650
Manufacturers (Fall River),	976 65	0467
Marblehead,	215 23	1055
Marlborough,	829 87	1257
Milford,	1,545 58	1367
Nantucket,	126 15	0598
Natick,	278 78	0873
New Bedford,	4,644 90	0890
Newburyport,	1,367 37	1544
Newton,	5,844 47	0704
North Adams,	547 77	0258
Northampton,	1,102 06	0667
North Attleborough,	1,794 22	1603
Norwood,	206 93	0522
Otis Co. (Ware),	264 27	0789
Pittsfield,	1,620 62	1069
Plymouth,	467 23	1020
Roxbury,	9,205 86	0424
Salem,	5,502 63	1372
South Boston,	5,153 74	0495
Southbridge,	318 75	2239
Spencer,	405 53	0574
Springfield,	7,894 69	0758
Stoughton,	157 09	2252
Taunton,	1,775 44	0429
Waltham,	2,462 51	1024
Webster,	153 38	0800
Westfield,	1,222 44	1349
Williamstown,	206 03	2183
Woburn,	1,079 45	1019
Worcester,	12,712 10	0663
	\$291,653 84	-

The total sum paid by the companies for taxes, including state supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$291,653.84, an average of 5.4 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$19,843.13 and a decrease of six-tenths cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	1 —	1 —	—
Amesbury,	1 —	1 —	—
Amherst,	6	\$1,500 00	—
Arlington,	4	2,800 00	\$0 3993
Athol,	—	1 —	—
Attleborough,	10	4,640 00	4324
Bay State,	10	200,000 00	1871
Beverly,	8	9,200 00	—
Boston,	9	225,000 00	2055
Brockton,	—	1 —	—
Brookline,	—	1 —	—
Cambridge,	10	70,000 00	2826
Charlestown,	6	30,000 00	—
Chelsea,	4	12,000 00	—
Chicopee,	6	² 1,800 00	1850
Citizens' (Quincy),	—	1 —	—
Citizens' (Reading), etc.,	—	1 —	—
Clinton,	—	1 —	—
Cottage City,	—	1 —	—
Danvers,	2½	500 00	1791
Dedham,	—	1 —	—
Dorchester,	—	1 —	—
East Boston,	10	22,000 00	4769
Easthampton,	6	1,800 00	—
Fall River,	10	28,800 00	3679
Fitchburg,	10	15,000 00	—
Framingham,	—	1 —	—

¹ No dividends declared.

² An additional dividend of \$16,057.84 was declared from sale of interest in the electric light plant.

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Gardner,	-	¹ -	-
Gloucester,	9	² \$7,200 00	\$0 4108
Greenfield,	-	³ 2,040 00	5493
Haverhill,	10	7,500 00	1031
Ipswich,	4½	720 00	3303
Jamaica Plain,	10	25,000 00	4051
Lawrence,	6	35,400 00	-
Leominster,	4	2,000 00	1004
Lexington,	2½	750 00	-
Lowell,	12	60,000 00	2057
Lynn,	10	40,000 00	-
Malden,	6	14,100 00	2494
Manufacturers (Fall River),	8	4,000 00	1911
Marblehead,	-	¹ -	-
Marlborough,	-	¹ -	-
Milford,	10	7,230 00	6396
Nantucket,	-	¹ -	-
Natick,	-	¹ -	-
New Bedford,	6	33,000 00	-
Newburyport,	5	7,000 00	-
Newton,	8	20,000 00	-
North Adams,	8	4,000 00	-
Northampton,	8	4,000 00	2421
North Attleborough,	6	5,448 00	4866
Norwood,	-	¹ -	-
Pittsfield,	12	7,500 00	4948
Plymouth,	3½	1,400 00	3055
Roxbury,	4½	27,000 00	1245
Salem,	4	12,000 00	2992
South Boston,	4	17,600 00	1689
Southbridge,	2½	1,250 00	-
Spencer,	-	¹ -	-
Springfield,	6	30,000 00	2882
Stoughton,	6	1,440 00	-
Taunton,	10	8,000 00	1933
Waltham,	6	8,400 00	-
Webster,	1½	675 00	-
Westfield,	7	5,250 00	-
Williamstown,	5	1,000 00	1060
Woburn,	6	2,706 00	2555
Worcester,	8	40,000 00	2086
	-	\$1,068,649 00	-

¹ No dividends declared.² An additional dividend of three per cent., or \$2,400, was declared from the earnings of wharf property.³ Six per cent. on preferred stock (\$2,000) and four per cent. on common stock (\$48,000).

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1896 :—

Beverly,	Citizens (Quincy),	Malden and Melrose,
Brockton,	Easthampton,	Newburyport,
Cambridge,	Jamaica Plain,	North Adams,
Charlestown,	Lexington,	Northampton,
Chicopee,	Lynn,	Westfield.

The Citizens Gas Light Company of Reading, South Reading and Stoneham has advanced the price during the year.

The following pages show the price charged by the several companies, June 30, 1896; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1896: —

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1894-95.	Average Price, 1895-96.
Adams,	20.6	\$2 50	Twenty per cent. discount, if paid within 5 days from date of bill,	\$2 02	\$2 02
Amesbury,	20.3	2 00	Special rates to large consumers.	1 70	1 62
Amherst,	42.4	6 00	For payment on or before the 15th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air,	5 26	5 23
Arlington,	18.0	2 50	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	2 49	2 49
Athol,	20.2	3 00	Discount of ten per cent. if paid on or before the 16th of the month,	2 26	2 15
Attleborough,	16.9	2 00	Discount of thirty cents per M, on all bills paid on or before the 15th of the month,	1 82	1 81
Bay State (Boston),	—	1 00	Discount of twenty-five cents per M, on all bills paid on or before the 15th of the month,	99	99 6
Beverly,	18.0	2 20	Discount 15 cents per M, if paid within 25 days from date of bill. Large con- sumers, \$1.20 net,	2 04	1 94
Boston,	24.5	1 00	Discount 15 cents per M, if paid in 15 days,	1 00	99 5
Brockton,	20.6	1 75	Discounts: 20 cents on bills paid within 25 days; \$1.60 per M to consumers of over 500,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum,	1 86	1 54
Brookline,	25.6	1 00	Discount 50 cents per M on bills paid on or before the 10th of the month. To con- sumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers. For fuel 75 cents per M net,	1 01	98
Cambridge,	18.1	1 40		1 36	1 26
Charlestown,	19.2	1 40		1 35	1 29
Chelsea,	18.0	1 90			
Chicopee,	18.6	2 25		1 71	1 69
				1 62	1 54

Chicopee Falls,	22.2	4 00	Discount of 25 per cent. on bills paid within 10 days. Oil gas, with 15 per cent. air,	3 00	3 00
Citizens' (Quincy),	16.3	2 00	Discounts : if bills paid within 15 days, 20 cents per M; for gas stoves, engines and	2 10	1 94
Citizens' (Reading, etc.),	25.1	2 50	other mechanical purposes, 40 cents per M,	1 99	2 25
Clinton,	17.5	2 00	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at	1 97	1 87
Cottage City,	-	2 20	\$1 80, with 5 per cent. discount,		
Danvers,	17.5	3 00	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1.20	1 52	1 50
Dedham,	17.3	2 50	per M net. During November, December, January, February, March and April,	2 42	2 37
Dorchester,	23.9	1 00	\$1 net per M. Water gas (non-illuminating),	2 03	2 03
East Boston,	18.2	1 60	Discounts : On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$9, 20 per	1 28	1 00
Easthampton,	18.1	2 50	cent.; from \$9 to \$24, 25 per cent.; over \$24, 33½ per cent.,	1 51	1 51
Fall River,	22.6	1 70	Discount 20 per cent., for payment before the 16th of the month,	2 50	2 13
Fitchburg,	17.8	2 00	Discount 10 cents per M, on bills paid before the 15th of the month,	1 31	1 30
Framingham,	-	90	Discount to large consumers 50 cents per M; to others 20 cents. For gas stoves,	1 77	1 75
Gardner,	50.9	6 00	\$2.00 net,	59	58
Gloucester,	17.5	1 60	Discounts : consumers of 1,000 feet or less per month, 10 cents per M; over 1,000	4 57	4 57
Greenfield,	16.7	2 50	feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M;	1 42	1 42
Haverhill,	23.4	1 40	to mills, 70 cents per M,	2 22	2 22
Holyoke,	19.1	1 50	Discount of 10 per cent for payment on or before the 20th of the month. Large	1 30	1 30
Ispswich,	25.0	\$3 50	consumers, \$1.75 to \$1.50. For gas stoves, 20 per cent. discount.	1 37	1 33
Jamaica Plain,	18.3	1 60	Discounts : To consumers of 2,000 feet per month, 10 cents per M; 2,000 to 10,000	3 04	3 05
Lawrence,	19.4	1 50	feet per month, 25 cents per M; 10,000 to 50,000 feet per month, 30 cents per M;	1 65	1 60
			50,000 to 100,000 feet per month, 35 cents per M; over 100,000 feet per month, 40	1 36	1 31
			cents per M. Non-illuminating water gas,		
			Discounts vary according to amount used from 10 to 50 per cent., if paid by the		
			10th of the month. Pure oil gas,		
			Discounts 12½ per cent., if paid on or before the 15th of the month,		
			On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days;		
			on bills of \$2.50, for stores 10 per cent., \$1.50 for fuel,		
			Discount 10 cents per M, if paid on or before the 25th. Day consumption for		
			manufacturing purposes, \$1.15,		
			Discounts : 20 cents per M to consumers of 360,000 feet per year, 10 per cent. to		
			all others if paid within five days after presentation of bill. For gas stoves		
			used all the year, \$1.25 net,		
			Oil gas, 33½ per cent. air,		
			Twenty cents per M discount on all bills paid within 15 days,		
			Twenty cents per M discount if paid before the fifteenth of the month,		

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1894-95.	Average Price, 1895-96.
Leominster,	29.7	\$4 00	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over,	\$3 82	\$3 85
Lexington,	28.1	6 00	Discount for payment by the 10th of the month; on bills of less than \$2, 10 per cent.; \$2 and over, 25 per cent. Oil gas, with 33½ per cent. air,	5 40	5 08
Lowell,	20.0	1 20	Discount 20 cents per M, if paid within 5 days,	1 00	1 00
Lynn,	18.8	1 30	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net,	1 22	1 18
Malden,	17.7	1 80	Discount 30 cents per M, if paid by the 20th of the month,	1 61	1 57
Manufacturers (Fall River),	18.4	-	To consumers using less than 500 feet per month, \$1.80 per M; using 500 feet and less than 1,000 feet, \$1.70 per M; consumers of 1,000 feet or more per month, \$1.40 per M. To mills, \$1.00 per M. To the city, \$1.25,	1 10	1 09
Marblehead,	17.5	3 00	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 20 per cent. on bills from \$3 to \$9, and 25 per cent. on bills over \$9,	2 28	2 45
Marlborough,	16.0	2 50	Discounts: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when for not less than 2,000 feet; 40 per cent. for fuel purposes,	2 05	2 04
Milford,	17.2	2 00	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.,	1 85	1 84
Nantucket,	18.1	2 50	Net rate to most consumers \$2; to some \$1.50,	2 01	2 02
Natick,	16 8	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet,	1 78	1 76
New Bedford,	19.4	1 80	Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Special rate for power purposes on 50,000 to 65,000 feet per month \$1.10 per M; over 65,000 feet \$1.00 per M,	1 54	1 53
Newburyport,	17.2	2 00	Discounts: 5 per cent. if paid within 10 days,	1 98	1 90
Newton,	18.1	1 80	30 cents per M discount for cash in 20 days. Additional rebate of 10 cents per M for 500,000 feet per year,	1 58	1 50
North Adams,	17.1	1 75	To some consumers, for mill consumption, special rates,	1 58	1 50
Northampton,	18.0	2 00	To large consumers, 20 per cent. discount, if paid within 5 days,	1 87	1 58
North Attleborough,	16.8	2 50	Discount of 50 cents per M, on bills paid on or before the 16th of the month,	2 00	2 00
Norwood,	18.3	2 25	If paid within 15 days, discount of 25 cents per M,	2 00	2 00
Otis Company (Ware),	16.9	2 00	Public institutions, \$1.75,	1 99	2 00

Pittsfield,	23.4	2 00	Discounts : 5 per cent. on bills of less than 1,000 feet per month; 10 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over; 25 per cent. on bills exceeding 1,000 feet per month if for fuel, Special price to large consumers, Discount 20 per cent., if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over per month, Discounts : 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet. Oil gas, with 30 to 40 per cent. air, 20 cents per M discount on all bills paid on or before the 15th day of the month; \$1.25 per M where 10,000 feet per year are used for fuel or power, Discount 10 per cent, if paid by the 10th of the month. Pure oil gas, Over 125,000 feet per quarter, \$1.40 per M, Discount 10 per cent., if paid by the 15th of the month; 10 per cent. additional for gas used for fuel if through separate meter; also special rates to large consumers, Special discount to largest consumer; for gas stoves \$1.75, Discount from this price for payment within 7 days, 25 cents per M, if for fuel, 20 cents if for other purposes, Discount 5 per cent., if paid on or before the 10th of the month; 5 per cent. additional on bills amounting to \$5 per month; some large consumers, \$5 per M net. Pure oil gas, Discount 20 cents, if paid on or before the 15th of the month; special rate for very large consumption, Discount 15 cents per M, if paid on or before the 15th of the month,	1 71 1 87 1 91 1 00 1 59 1 23 2 83 1 60 1 40 4 86 1 47 1 60 2 29 1 95 5 35 1 57 1 36
Plymouth,	17.5	2 50		1 71
Roxbury,	24.1	1 00		1 87
Salen,	18.3	2 00		1 91
South Boston,	24.6	1 00		1 00
Southbridge,	22.7	3 00		1 60
Spencer,	19.9	1 60		1 23
Springfield,	19.3	1 60		2 83
Stoughton,	47.8	5 50		1 60
Taunton,	17.7	1 50		1 40
Waltham,	17.7	2 00		4 86
Webster,	16.6	2 50		1 47
Westfield,	17.5	2 00		1 60
Williamstown,	49.2	6 00		2 29
Woburn,	18.1	1 80		1 95
Worcester,	20.0	1 40		5 35
				1 57
				1 36

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.12 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.22. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.68, making an average for all of \$1.17 per thousand. If the amount sold by the Bay State to other companies be included in the computations the average price received by all the companies is \$1.05 per thousand and by those selling annually more than 30,000,000 feet is \$1.00. The average price for oil gas is \$3.93 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; in 1893, \$1.27; in 1894, \$1.26; and in 1895, \$1.10.

The following table shows the amount of gas made in the year ending June 30, 1896, and in the year ending June 30, 1895; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; with the amount of gas unaccounted for during the year ending June 30, 1896, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms “coal gas” and “coal-gas companies” whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1896.	Gas made. Year ending June 30, 1895.	Gas sold by Meter. Year ending June 30, 1896.	Gas sold by Meter. Year ending June 30, 1895.	Gas sold for Public Lamps. Year ending June 30, 1896.	Gas sold for Public Lamps. Year ending June 30, 1895.	Gas used at Works and Offices. Year ending June 30, 1896.	Gas unac- counted for. Year ending June 30, 1896.	Percent- age unac- counted for. 1896.	Percent- age unac- counted for. 1895.
Adams,	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	-	23.85
Amesbury,	-	6,196,600	4,367,400	4,383,800	272,250	225,000	30,000	451,850	6.54	13.91
Arlington,	6,237,500	6,190,400	5,153,820	-	-	-	2,061,350	22.49	24.79
Attleboro,	8,358,200	7,012,200	6,199,800	-	-	92,200	213,600	4.69	5.57
Attleborough,	4,200,400	4,796,500	3,729,200	-	-	120,200	1,158,200	9.64	9.10
Bay State,	11,633,000	10,450,600	10,450,600	-	-	-	-	-	-
Beverly,	877,878,000	11,068,755,960	876,786,103	-	-	2,332,937	637,950	9.63	10.52
Boston,	9,085,700	8,580,500	7,923,000	69,150	52,900	154,500	32,692,630	2.89	3.38
Brockton,	1,057,405,100	1,084,741,000	1,007,276,700	9,833,770	10,896,750	2,984,700	4,918,124	16.54	16.10
Brookline,	25,803,900	24,327,600	21,127,600	-	-	5,116,350	58,590,067	7.77	7.15
Cambridge,	518,146,400	643,372,090	422,880,500	46,738,493	45,029,533	-	-	-	-
Charlestown,	174,422,600	177,663,200	153,683,600	5,316,645	5,310,274	1,191,000	15,112,455	7.58	8.14
Chelsea,	104,651,300	94,004,332	83,214,564	7,925,657	8,206,751	1,145,000	9,480,898	8.43	11.65
Chicopee,	36,877,000	28,704,250	27,533,750	-	-	330,000	6,341,750	17.83	23.37
Citizens' (Quincy),	11,525,000	9,170,200	8,128,480	27,668	28,880	141,600	1,659,332	14.40	19.10
Citizens' (Reading, etc.),	10,594,500	9,962,175	7,093,300	1,000,000	1,000,000	173,200	2,324,100	21.94	30.84
Clinton,	4,695,310	3,961,800	4,006,000	-	-	8,000	1,028,510	21.91	19.65
Cottage City,	7,974,700	7,697,500	6,396,000	-	-	180,800	1,426,082	15.31	17.91
Danvers,	3,381,700	2,108,900	2,003,900	689,000	684,400	-	614,600	18.01	20.50
Dedham,	3,833,100	2,791,200	2,674,600	-	-	94,500	944,800	24.65	21.27
Dorchester,	7,344,000	7,157,500	5,551,800	-	-	256,600	1,775,200	19.33	22.81
East Boston,	2 168,088,300	134,255,600	92,775,300	23,548,900	21,780,827	240,800	-	-	-
Easthampton,	51,408,000	39,493,600	36,400,400	6,627,978	6,995,659	499,700	8,401,795	15.27	14.66
Fall River,	3,702,920	3,553,900	3,238,400	-	-	78,000	483,700	13.88	10.79
Fitchburg,	63,260,900	77,585,000	57,561,400	706,780	843,361	499,000	4,051,020	4.89	7.05
Framingham,	19,480,000	18,414,700	16,130,000	616,000	546,800	650,000	1,683,800	7.88	11.03
	14,453,000	12,563,100	12,721,900	-	-	764,100	615,000	4.41	6.81

1 3,049,400 to private consumers, 1,065,706,560 to other companies.

2 Gas bought.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1896.	Gas made. Year ending June 30, 1895.	Gas sold by Meter. Year ending June 30, 1896.	Gas sold by Meter. Year ending June 30, 1895.	Gas sold for Public Lamps. Year ending June 30, 1896.	Gas sold for Public Lamps. Year ending June 30, 1895.	Gas used at Works and Offices. Year ending June 30, 1896.	Gas unac- counted for. Year ending June 30, 1896.	Percent- age unac- counted for. 1896.	Percent- age unac- counted for. 1895.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Gloucester, Greenfield,	24,179,100 4,341,800	23,716,600 4,034,600	22,399,100 3,713,700	21,484,300 3,383,700	972,000 —	960,000 —	125,000 78,900	675,200 551,600	2.80 12.71	4.94 16.94
Haverhill,	80,655,000	75,105,000	69,883,900	64,875,500	2,898,800	2,800,200	700,000	7,180,300	8.90	8.93
Holyoke,	65,625,000	60,841,500	59,540,700	52,060,900	203,082	231,728	381,700	8,513,764	12.41	12.70
Jamaica Plain,	70,011,800	63,274,900	44,499,500	36,522,800	17,222,189	16,286,789	180,000	7,982,028	11.40	14.84
Lawrence,	89,338,800	80,101,800	82,355,225	72,455,405	135,824	123,939	1,077,200	5,807,049	6.50	8.16
Lowell,	315,073,000	267,250,000	285,897,100	247,483,600	5,755,300	5,906,400	2,663,900	20,232,700	6.42	4.49
Lynn,	137,434,600	116,041,100	123,636,700	104,261,300	—	—	2,109,000	11,638,900	8.48	8.45
Malden,	68,888,800	57,750,000	56,505,100	47,260,300	19,200	24,200	482,000	11,868,900	17.22	17.42
Manufacturers (Fall River),	23,259,500	18,473,400	20,831,700	16,491,200	96,400	144,000	213,100	2,106,300	9.06	9.36
Marblehead,	3,591,300	4,586,700	2,040,800	2,811,492	—	315,984	203,900	1,344,700	37.44	27.91
Marlborough,	8,086,700	7,963,400	6,604,100	6,448,600	—	18,000	230,000	1,274,500	15.76	10.07
Milford,	13,635,990	11,852,480	11,285,800	9,721,800	18,000	363,000	66,000	2,258,190	19.98	14.68
Nantucket,	2,702,670	2,708,680	2,108,000	2,084,400	—	—	38,000	555,670	20.56	21.38
Naticket,	3,650,600	3,113,900	3,145,600	3,145,600	78,000	76,500	45,000	440,700	12.07	7.27
New Bedford,	57,534,100	50,525,300	46,391,200	40,101,300	5,808,307	5,691,911	285,600	4,279,593	7.44	7.86
Newburyport,	10,403,990	9,016,640	8,856,100	7,707,400	—	—	200,000	1,198,890	11.52	13.07
Newton,	86,114,000	76,773,700	74,397,000	63,805,000	8,454,000	7,421,900	253,000	3,010,000	3.50	6.60
North Adams,	25,721,800	22,480,800	21,036,700	19,015,800	200,000	238,000	325,100	4,160,000	16.17	12.71
Northampton,	19,204,500	17,299,200	16,520,000	14,968,100	—	—	100,000	2,563,409	13.31	18.25
North Attleborough,	12,208,600	13,012,800	11,146,200	11,565,500	542,082	607,158	212,900	818,600	6.71	9.48
Norwood,	—	—	3,424,700	2,673,300	—	—	—	—	—	—
Otis Company (Ware),	5,547,422	5,227,525	3,340,400	2,960,000	7,850	9,573	66,900	419,253	7.56	9.16
Pittsfield,	16,093,000	14,950,000	15,156,900	13,423,000	—	—	225,000	1,311,100	7.85	8.67
Plymouth,	5,146,300	4,905,710	4,583,100	4,431,800	—	—	115,500	448,160	8.71	7.04
Roxbury,	2219,963,560	181,415,476	214,730,000	172,999,500	2,162,909	2,603,896	645,500	2,360,151	1.07	2.92

Salem,	45,473,000	42,452,000	40,113,300	36,040,600	—	7,075,204	—	7,584,164	906,500	4,402,200	9.68	13.04
South Boston,	2105,910,000	76,450,000	97,144,600	65,383,700	—	—	—	—	380,100	1,337,096	1.26	4.37
Spencer,	8,329,600	7,893,900	7,061,400	6,785,800	—	—	—	—	380,000	888,200	10.67	9.44
Springfield,	110,030,000	103,934,000	103,664,800	96,148,440	—	455,300	—	593,960	988,700	5,005,200	4.55	6.09
Taunton,	43,864,000	40,034,000	39,962,000	36,839,500	—	1,431,600	—	1,416,000	562,400	1,913,000	4.36	3.16
Waltham,	27,400,900	23,510,400	23,170,500	18,786,400	—	871,000	—	941,500	512,400	2,956,000	10.75	14.86
Webster,	2,324,600	2,238,100	1,916,300	1,905,500	—	—	—	—	39,500	568,800	22.53	13.59
Westfield,	10,007,000	9,011,200	8,925,700	7,831,600	—	133,333	—	133,333	106,700	824,267	8.24	10.15
Woburn,	11,480,800	10,643,500	10,590,400	9,382,350	—	—	—	—	125,000	765,400	6.67	9.94
Worcester,	203,789,000	169,402,000	189,610,900	156,459,600	—	2,095,100	—	2,081,700	962,400	10,026,600	5.37	5.91

Oil Gas.

Amherst,	1 —	1 —	835,238	815,275	11,404	17,487	—	—	5,000	1 —	—	—
Chicopee Falls,	3,121,423	3,026,436	3,127,840	3,158,460	—	—	1 —	—	—	—	—	—
Gardner,	1 —	1 —	1,705,100	735,900	—	—	—	—	—	—	—	—
Ipswich,	2,191,700	1,843,226	2,118,800	1,778,800	60,900	44,402	—	—	10,000	—	—	0.90
Leominster,	2,323,480	2,152,880	1,991,965	1,826,490	—	—	—	—	75,000	263,800	11.36	12.25
Lexington,	687,500	598,200	547,700	515,900	—	—	—	—	20,000	117,560	17.11	10.41
Southbridge,	1 —	1 —	1,423,570	1,347,600	—	—	—	—	1 —	1 —	—	—
Stoughton,	1 —	1 —	697,650	686,600	—	—	—	—	1 —	1 —	—	—
Williamstown,	1 —	1 —	911,400	800,500	32,200	84,030	—	—	10,000	—	—	—

¹ Quantity not given.² Gas bought.³ Quantity used in mills of company unknown.

The following table shows the daily capacity of the several works, June 30, 1896, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Adams, . . .	150,000	¹ -	-	¹ -	-
Amesbury, . . .	100,000	44,000	Jan. 24,	10,000	Aug. 3.
Amherst, . . .	8,000	6,000	Dec. 10,	600	July 2.
Arlington, . . .	500,000	42,530	Jan. 9,	9,970	Aug. 1.
Athol, . . .	75,000	36,700	Nov. 25,	4,900	June 3.
Attleborough, . . .	100,000	57,000	Dec. 13,	21,000	Aug. 5.
Bay State, . . .	4,000,000	4,912,000	Jan. 6,	565,000	July 4.
Beverly, . . .	50,000	47,500	Jan. 24,	12,200	July 28.
Boston, . . .	6,000,000	5,255,000	Jan. 6,	927,000	July 21.
Brockton, . . .	100,000	135,686	Dec. 24,	31,086	July 21.
Brookline, . . .	4,500,000	3,503,000	Jan. 6,	968,000	July 21.
Cambridge, . . .	1,000,000	909,606	Jan. 7,	226,800	Aug. 18.
Charlestown, . . .	800,000	508,000	Jan. 6,	140,000	July 7.
Chelsea, . . .	250,000	163,000	Dec. 24,	45,000	July 21.
Chicopee, . . .	150,000	69,200	Dec. 30,	13,500	Aug. 5.
Citizens' (Quincy), . . .	70,000	41,100	Dec. 18,	15,700	July 8.
Citizens' (Reading, etc.), . . .	250,000	16,000	Dec. 24,	2,700	July 7.
Clinton, . . .	90,000	58,100	Jan. 10,	9,300	Aug. 5.
Cottage City, . . .	60,000	32,000	Aug. 21,	1,900	Dec. 20.
Danvers, . . .	30,000	22,998	Dec. 3,	3,296	June 22.
Dedham, . . .	75,000	47,900	Dec. 2,	7,400	June 11.
Dorchester, . . .	300,000	678,000	Jan. 6,	239,000	July 8.
East Boston, . . .	400,000	240,961	Dec. 24,	78,937	June 21.
Easthampton, . . .	30,000	37,950	Nov. 27,	3,860	July 8.
Fall River, . . .	500,000	448,800	Jan. 3,	85,600	July 7.
Fitchburg, . . .	150,000	103,800	Dec. 24,	22,900	July 21.
Framingham, . . .	250,000	57,000	Dec. 24,	14,200	May 3.
Gardner, . . .	18,000	-	-	-	-
Gloucester, . . .	180,000	121,500	Dec. 24,	24,200	May 10.
Greenfield, . . .	60,000	20,300	Dec. 8,	5,500	May 11.
Haverhill, . . .	400,000	363,000	Dec. 13,	94,000	Aug. 4.
Holyoke, . . .	500,000	420,189	Dec. 2,	70,211	July 7.
Ipswich, . . .	-	17,000	Dec. 28,	1,500	July 4.
Jamaica Plain, . . .	500,000	296,002	Dec. 11,	98,094	Aug. 4.
Lawrence, . . .	1,000,000	438,115	Dec. 2,	89,479	July 7.
Leominster, . . .	30,000	13,405	Feb. 7,	2,930	June 17.
Lexington, . . .	20,000	-	-	-	-
Lowell, . . .	2,000,000	1,630,000	Nov. 25,	343,000	July 21.
Lynn, . . .	700,000	592,500	Dec. 24,	175,300	July 21.
Malden, . . .	315,000	325,000	Dec. 31,	95,300	July 28.
Manufacturers (Fall River, . . .	200,000	212,000	Feb. 6,	27,800	June 22.
Marblehead, . . .	40,000	13,600	Feb. 17,	5,000	May 24.
Marlborough, . . .	150,000	49,400	Jan. 11,	6,600	June 19.
Milford, . . .	80,000	68,870	Dec. 3,	14,980	July 21.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Nantucket, . . .	30,000	14,830	Aug. 3,	3,620	April 21.
Natick, . . .	35,000	19,100	Nov. 27,	1,400	Sept. 9.
New Bedford, . . .	600,000	248,900	Dec. 23,	75,000	Aug. 4.
Newburyport, . . .	100,000	57,110	Dec. 26,	9,740	July 7.
Newton, . . .	500,000	384,500	Dec. 14,	100,600	June 30.
North Adams, . . .	175,000	106,700	Dec. 19,	32,700	Aug. 5.
Northampton, . . .	140,000	95,775	Nov. 24,	20,331	July 20.
North Attleborough, . .	110,000	67,000	Dec. 2,	10,400	May 10.
Otis Company (Ware),	70,000	33,907	Nov. 26,	6,230	July 7.
Pittsfield, . . .	240,000	66,000	Jan. 8,	22,000	June 21.
Plymouth, . . .	65,000	24,000	Dec. 5,	8,330	July 4.
Roxbury, . . .	500,000	993,000	Jan. 6,	356,000	July 21.
Salem, . . .	330,000	205,300	Dec. 24,	47,200	July 8.
South Boston, . . .	425,000	426,000	Jan. 7,	145,000	July 7.
Spencer, . . .	125,000	37,000	Dec. 11,	11,100	May 26.
Springfield, . . .	1,500,000	455,000	Jan. 7,	162,000	Aug. 11.
Stoughton, . . .	10,000	—	—	—	—
Taunton, . . .	300,000	235,000	Dec. 12,	62,000	June 21.
Waltham, . . .	500,000	128,000	Nov. 25,	28,500	July 7.
Webster, . . .	24,000	12,600	Dec. 4,	2,100	Aug. 29.
Westfield, . . .	70,000	51,600	Dec. 3,	11,900	Aug. 12.
Williamstown, . . .	24,000	—	—	—	—
Woburn, . . .	80,000	59,000	Jan. 6,	20,000	July 4.
Worcester, . . .	1,700,000	936,000	Nov. 26,	206,000	July 21.

The following tables show the total quantity of gas sold during the year ending June 30, 1896, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1896, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1894-95 (per cent).	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1895-96.	Average price received per M sold, 1894-95.
	Feet.				
Adams,	4,367,400	00.61*	\$3.961	\$2 02	\$2 02
Amesbury,	6,462,650	20.08	9.284	1 64	1 71
Arlington,	7,012,200	13.10	9.983	2 49	2 49
Athol,	4,796,500	28.62	-	2 15	2 26
Attleborough,	10,730,600	2.68	4.324	1 81	1 82
Bay State,	1,068,755,960	21.90	1.871	1 99.6	99
Beverly,	8,649,650	8.45	-	1 94	2 04
Boston,	1,094,675,370	7.51	2.508	99.3	99.7
Brockton,	24,327,600	15.15	11.448	1 54	1 86
Brookline,	690,110,583	46.86	-	96.8	99.7
Cambridge,	182,979,845	15.08	3.826	1 26	1 35
Charlestown,	111,930,189	22 43	-	1 17	1 35
Chelsea,	28,704,250	3 13	-	1 69	1 71
Chicopee,	9,730,068	19.28	3.597	1 54	1 62
Citizens' (Quincy),	8,093,300	19.71	8.824	1 87	2 00
Citizens' (Reading, etc.),	3,661,800	11.54*	34.764	2 25	1 92
Clinton,	7,697,500	20.92	-	1 87	1 97
Cottage City,	2,797,900	4.08	-	1 38	1 39
Danvers,	2,791,200	4.36	7.165	2 37	2 42
Dedham,	7,157,500	28.92	15.159	2 03	2 03
Dorchester,	157,834,500	37.78	2.991	1 00	1 25
East Boston,	46,126,578	6.29	4.770	1 49	1 48
Easthampton,	3,558,900	9.90	-	2 13	2 50
Fall River,	78,291,780	34.05	3.679	1 30	1 31
Fitchburg,	19,030,700	14.12	-	1 72	1 74
Framingham,	12,563,100	2.48*	13.797	2 58	59
Gloucester,	23,371,100	3 55	3.423	1 41	1 39
Greenfield,	3,713,700	12.92	13.733	2 22	2 22
Haverhill,	72,782,700	7.55	1.429	1 30	1 30
Holyoke,	59,743,792	14.24	-	1 33	1 37
Jamaica Plain,	61,721,689	16.22	4.780	1 57	1 60
Lawrence,	82,491,049	13.66	-	1 31	1 36
Lowell,	291,652,400	15.10	1.714	1 01	1 00
Lynn,	123,636,700	18.58	-	1 18	1 22

* Decrease.

¹ From sales to general consumers only.

² Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1894-95. Per Cent.	Capital per M sold, includ- ing bonds.	Average Price received per M sold, 1895-96.	Average Price received per M sold, 1894-95.
	Feet.				
Malden,	56,524,300	19.54	\$5.042	\$1 57	\$1 61
Manufacturers (Fall River),	20,928,100	25.81	2.389	1 09	1 10
Marblehead,	2,040,800	34.81*	22.785	2 45	2 28
Marlborough,	6,604,100	2.13	12 624	2 04	2 05
Milford,	11,303,800	12.08	6.396	1 84	1 83
Nantucket,	2,108,000	1.13	17.552	2 02	2 01
Natick,	3,191,900	0.94*	8 929	1 75	1 78
New Bedford,	52,199,507	14 06	-	1 54	1 56
Newburyport,	8,856,100	14.90	-	1 90	1 98
Newton,	82,851,000	16.32	-	1 53	1 59
North Adams,	21,236,700	10.30	-	1 50	1 58
Northampton,	16,520,000	17.43	3.027	1 58	1 87
North Attleborough,	11,146,200	3 19*	7.667	2 00	2 00
Norwood,	3,966,782	20.92	7.411	2 07	2 00
Otis Company (Ware),	3,348,250	12.75	-	2 00	1 99
Pittsfield,	15,156,900	12.87	4.124	1 71	1 71
Plymouth,	4,583,100	3.41	8.728	1 91	1 87
Roxbury,	216,892,909	23.51	2.763	99.8	1 00
Salem,	40,113,300	11.30	7.479	1 60	1 59
South Boston,	104,219,804	42.83	4.222	1 00	1 22
Spencer,	7,061,400	4.06	-	1 60	1 60
Springfield,	104,110,100	7.62	5.379	1 40	1 40
Taunton,	41,393,600	8.20	1.933	1 47	1 47
Waltham,	24,041,500	21.87	-	1 61	1 68
Webster,	1,916,300	.57	-	2 36	2 29
Westfield,	9,059,033	13.74	-	1 91	1 97
Woburn,	10,590,400	12.88	4.259	1 58	1 57
Worcester,	191,706,000	20.92	3.130	1 25	1 29

Oil-gas Companies.

Amherst,	846,642	01.67	-	\$5 23	\$5 26
Chicopee Falls,	1,278,400	10.35	-	3 00	3 13
Gardner,	1,706,100	-	\$27.094	4 57	4 57
Ipswich,	2,179,700	10.55	11.011	3 06	3 05
Leominster,	1,991,965	9.06	25.101	3 85	3 82
Lexington,	547,700	6.15	-	5 03	5 40
Southbridge,	1,423,570	5.64	-	2 79	2 83
Stoughton,	697,650	1.61	-	4 87	4 86
Williamstown,	943,600	13.07	33.595	5 43	5 38

* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold	Gas unaccounted for.	Number of Consumers		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,460 00	873,480	-	44.4	19,673	2,105
Amesbury, . . .	8,615 80	928,010	64,884	32.5	27,391	2,818
Arlington, . . .	4,220 43	422,778	124,282	31.0	13,616	2,954
Athol, . . .	-	835,831	42,937	36.6	22,840	3,317
Attleborough, . . .	7,356 90	1,701,380	183,637	63.1	26,961	5,268
Bay State, . . .	128,361 48	68,593,540	-	1.5	¹ 133,583	¹ 5,322
Beverly, . . .	-	961,927	104,309	65.2	14,642	3,060
Boston, . . .	20,143 83	8,033,133	239,911	218.6	36,417	3,807
Brockton, . . .	11,240 26	981,862	198,496	52.1	18,829	3,282
Brookline, . . .	-	2,758,467	234,192	91.5	28,106	4,226
Cambridge, . . .	7,529 52	1,968,215	162,556	91.5	20,897	4,104
Charlestown, . . .	-	2,504,031	212,100	119.9	17,535	3,753
Chelsea, . . .	-	756,929	167,231	44.5	17,005	3,168
Chicopee, . . .	5,833 33	1,621,678	276,555	57.2	28,287	2,872
Citizens' (Quincy), . . .	6,001 40	680,109	195,303	35.0	17,010	3,047
Citizens' (Reading, etc.), . . .	15,152 06	435,851	122,420	26.7	16,347	2,515
Clinton, . . .	-	1,310,213	242,891	50.2	26,093	2,235
Cottage City, . . .	-	1,221,790	268,384	86.9	10,597	2,607
Danvers, . . .	3,555 17	496,161	167,947	34.5	14,388	2,147
Dedham, . . .	6,706 22	442,394	109,722	30.6	14,460	2,381
Dorchester, . . .	5,508 87	1,842,139	-	79.0	19,833	4,028
East Boston, . . .	10,678 06	2,238,828	407,799	107.6	17,816	4,667
Easthampton, . . .	-	976,111	160,642	53.8	18,158	2,098
Fall River, . . .	7,532 56	2,047,701	105,953	74.4	27,290	2,996
Fitchburg, . . .	-	1,097,946	97,144	54.5	19,486	2,828
Framingham, . . .	26,092 47	1,891,178	92,579	43.1	43,927	3,977
Gloucester, . . .	6,300 00	1,840,737	53,258	75.1	23,479	4,942
Greenfield, . . .	10,185 74	741,702	110,166	60.9	12,176	2,763
Haverhill, . . .	3,042 94	2,133,968	210,089	105.8	19,326	3,771
Holyoke, . . .	-	2,263,023	322,567	81.5	27,668	3,595
Jamaica Plain, . . .	6,349 23	1,328,425	171,796	56.7	16,881	3,463
Lawrence, . . .	-	1,837,381	129,345	68.8	26,689	3,951
Lowell, . . .	5,131 47	2,993,210	207,647	107.9	27,184	4,331
Lynn, . . .	-	2,659,368	250,778	103.2	25,768	4,720
Malden, . . .	3,605 77	715,135	150,163	40.7	17,586	3,725
Manufacturers (Fall River), . . .	8,627 46	3,611,127	363,440	70.1	51,309	2,742

¹ Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	\$5,625 79	246,906	162,688	27.8	8,873	1,497
Marlborough, . . .	15,197 33	1,203,853	232,326	51.2	23,502	3,043
Milford, . . .	9,060 15	1,416,516	282,981	67.9	29,822	3,273
Nantucket, . . .	20,054 20	1,142 547	301,176	101.4	11,273	3,238
Natick, . . .	5,961 10	667,622	86,342	61.3	10,628	1,789
New Bedford, . . .	-	1,565,846	128,376	80.9	17,195	3,399
Newburyport, . . .	-	879,541	119,067	56.0	15,702	2,561
Newton, . . .	-	1,052,544	38,151	40.9	23,069	3,568
North Adams, . . .	-	1,769,725	346,666	74.5	23,531	3,410
Northampton, . . .	4,339 90	1,433,903	222,499	60.5	23,702	3,549
North Attleborough, . . .	8,941 75	1,166,250	85,271	41.7	27,990	4,502
Norwood, . . .	4,248 55	573,234	-	12.8	38,480	2,910
Otis Company (Ware), . . .	-	651,994	81,640	49.3	13,203	1,639
Pittsfield, . . .	7,608 03	1,845,027	159,598	95.9	19,235	4,178
Plymouth, . . .	10,126 58	1,160,278	113,458	75.4	15,380	3,066
Roxbury, . . .	7,788 06	2,815,292	30,635	131.1	21,254	4,367
Salem, . . .	9,356 87	1,251,117	137,303	90.3	13,861	3,029
South Boston, . . .	13,682 32	3,240,838	41,578	135.8	22,240	5,049
Spencer, . . .	-	540,772	68,020	33.4	13,877	3,048
Springfield, . . .	4,917 39	1,702,312	81,840	91.5	18,533	3,722
Taunton, . . .	3,120 00	1,614,352	74,607	64.0	30,464	3,994
Waltham, . . .	-	1,020,437	125,467	56.2	17,487	3,015
Webster, . . .	-	461,759	137,060	45.3	10,193	1,776
Westfield, . . .	-	970,021	88,261	49.7	19,236	3,798
Woburn, . . .	6,281 34	1,474,986	106,602	67.8	21,746	4,039
Worcester, . . .	8,642 42	2,761,340	157,387	97.5	27,987	5,881

Oil-gas Companies.

Amherst, . . .	-	183,073	-	30.5	5,924	1,332
Chicopee Falls, . . .	-	519,253	-	39.0	13,317	2,335
Gardner, . . .	\$4,140 91	152,835	-	18.0	8,488	2,171
Ipswich, . . .	6,877 57	624,628	-	42.4	14,316	2,033
Leominster, . . .	6,796 25	270,758	35,869	32.8	8,265	1,633
Lexington, . . .	-	135,235	29,027	32.3	4,181	1,098
Southbridge, . . .	-	659,977	-	102.5	6,442	1,050
Stoughton, . . .	-	175,819	-	29.5	5,963	1,775
Williamstown, . . .	8,805 56	262,111	-	37.2	6,802	2,039

The following table shows the number of tons of coal carbonized in 1894-95 and 1895-96, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1896.	Number of Tons of Coal carbon- ized, Year ending June 30, 1895.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of cost of Coal received from Resid- ual Products.
Adams,	86	531	Gas oil,	-	-	-	-
Arlington,	855	800	-	-	-	405	23.73
Attleborough,	1,323	1,205	-	-	-	-	50.99
Beverly,	930	878	Gas oil and naphtha,	-	-	-	-
Boston,	2,736	2,099	Cannel,	75	205	3,929	46.42
Brockton,	2,327	1,551	Gas oil,	-	-	71,322	45.02
Cambridge,	16,634	14,759	Gas oil,	-	-	97,160	51.69
Charlestown,	2,675	2,670	Naphtha,	-	3	-	63.06
Chelsea,	3,122	3,485	Gas oil,	-	-	24,084	62.01
Citizens' (Quincy),	1,166	930	Gas oil,	-	-	399	27.20
Clinton,	1,047	856	Cannel and oil,	30	-	5,353	32.69
Danvers,	366	320	Cannel,	14	-	-	16.50
Dedham,	877	730	Gas oil,	-	-	3,062	33.50
East Boston,	4,952	4,760	Cannel and gas oil,	214	-	14,507	59.54
Easthampton,	334	210	Cannel,	54	-	-	30.56
Fitchburg,	1,976	1,702	Cannel and gas oil,	106	-	4,444	56.60
Gloucester,	2,157	2,092	Cannel and gas oil,	47	-	12,976	60.11
Greenfield,	373	337	Cannel and gas oil,	19	-	-	27.08
Holyoke,	6,299	5,307	Crude oil,	-	-	23,545	58.95

Jamaica Plain,	6,316	5,411	Naphtha,	-	27,299	56.60
Lawrence,	2 5,603	2 4,839	Cannel and gas oil,	155	4,066	89.70
Lewell,	2 15,227	2 12,778	Naphtha,	-	250	56.92
Lynn,	2 7,667	2 6,441	Naphtha,	-	3	56.74
Malden,	6,412	5,537	-	-	-	46.84
Manufacturers (Fall River),	2,059	1,638	Cannel,	120	-	37.63
Marblehead,	288	1,452	Gas oil,	-	534	21.63
Marlborough,	803	726	Gas oil,	-	3,665	32.73
Millford,	1,307	1,220	Cannel,	53	-	29.09
Nantucket,	289	266	-	-	-	11.11
Natick,	422	370	-	-	-	42.90
New Bedford,	2 3,406	2 2,932	Cannel,	31	-	69.60
Newburyport,	1,060	903	Cannel and paraffine oil,	11	3,455	40.57
Newton,	7,307	6,873	Cannel and oil,	372	23,348	61.68
North Adams,	2,269	1,938	Cannel,	94	-	47.73
Northampton,	1,427	1,267	Cannel,	229	-	43.09
North Attleborough,	1,993	1,444	Cannel,	61	-	44.04
Norwood,	675	465	-	-	-	-
Otis Company (Ware),	512	468	Cannel,	31	-	56.04
Plymouth,	504	471	Cannel and oil,	10	1,938	29.19
Salem,	4,365	3,878	Oil,	-	20,515	47.78
Springfield,	2 8,051	2 9,283	Oil,	-	42,183	53.31
Taunton,	3,904	3,679	Cannel,	196	-	32.97
Waltham,	1,657	923	Naphtha,	-	3	46.26
Woburn,	288	244	Gas oil,	-	401	21.81
Worcester,	923	794	Cannel and fuel oil,	5	6,984	28.80
Woburn,	1,096	1,100	Cannel and oil,	18	100	37.57
Worcester,	2 9,424	2 6,628	Gas oil,	-	49,297	41.02

1 No enrichers used.

2 Not including coal for water gas.

3 Used only in water-gas apparatus and included in quantities given on page 118.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made:—

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Adams,	Improved Lowe,	Anthracite, .	461.0 tons,	Gas oil, . .	Gallons. 27,444	Feet. —
Amesbury,	Lowe-Granger, .	Anthracite, .	280.0 “	Naphtha, . .	31,389	6,906,500
Athol,	Lowe-Granger, .	Anthracite, ¹ .	230.0 “	Naphtha, . .	27,820	5,256,000
Bay State,	Lowe,	Anthracite, ² .	16,294.0 “	Naphtha, . .	100,095	} 1,071,236,000
				Gas oil, . .	2,035,853	
				Crude oil, .	3,172,180	
Boston,	Wilkinson, . .	Anthracite, .	4,546.4 “	Gas oil, . .	215,464	} 408,717,000
		Coke, ³	905.4 “	Naphtha, . .	1,821,494	
Brookline,	Imp. Jerzmanowski, .	Anthracite, ⁴ .	7,811.6 “	Naphtha, . .	3,391,778	} 753,824,000
Charlestown, . . .	Granger,	Anthracite, ⁵ .	1,039.6 “	Naphtha, . .	213,703	
Chicopee,	Improved Lowe,	Anthracite, ⁶ .	289.0 “	Naphtha, . .	58,683	11,525,000
Citizens' (Reading, etc.),	Kendall,	Bituminous, .	100.0 “	Naphtha, . .	36,000	2,851,560
Cottage City, . . .	Loomis,	Anthracite, ⁷ .	86.0 “	Lima oil, . .	565	3,412,500
Fall River,	Lowe,	Anthracite, ⁹ .	1,455.2 “	Gas oil, . .	368,057	82,777,900
Framingham, . . .	Loomis,	Bituminous, ¹⁰ .	394.3 “	—	—	3,13,953,000
Haverhill,	Wilkinson, . .	Anthracite, ¹¹ .	936.3 “	Naphtha, . .	378,397	73,385,000

Lawrence, . . .	Improved Lowe,	{ Anthracite, ¹	. . .	225.0 "	{ Gas oil. . .	106,701	23,779,766
		{ Coke, . . .	. . .	20,570 bushels, }			
Lowell, . . .	Improved Lowe,	{ Anthracite,	. . .	1,814.3 tons,	{ Naphtha, . .	615,977	137,063,000
		{ Coke, . . .	. . .	567.3 "			
Lynn, . . .	Improved Lowe,	{ Anthracite,	. . .	141.0 "	{ Naphtha, . .	272,409	54,799,800
		{ Coke, . . .	. . .	37,005 bushels, }			
New Bedford,	Improved Lowe,	{ Anthracite,	. . .	524.2 tons,	{ Naphtha, . .	33,754	}
		{ Coke, . . .	. . .	27.2 "	{ Gas oil, . .	87,535	
Pittsfield, . . .	Lowe, . . .	. Anthracite,	. . .	554.0 "	. Naphtha, . .	97,805	16,693,000
Spencer, . . .	Evans, . . .	. Anthracite, ¹²	. . .	104.0 "	. Naphtha, . .	51,883	8,313,700
Springfield, . . .	Improved Lowe,	. Coke, ¹³	. . .	478.0 "	. Gas and crude oil,	142,905	27,185,000
Waltham, . . .	Kendall, . . .	. Naphtha, ¹⁴	. . .	—	. Naphtha, . .	71,883	6,525,400
Worcester, . . .	Lowe, . . .	{ Coke, . . .	. . .	109 040 bushels, }	{ Gas oil, . .	443,912	103,012,000
		{ Coal, . . .	. . .	43.0 tons, }			

¹ Steam from electric light department.

² 991.7 tons anthracite, 1772.8 tons screenings, 265.5 tons shavings, 536,331 gallons tar and 36 1 tons wood for generating steam.

³ 1,947.6 tons anthracite coal and 4,197 tons coke for making steam; also 472.5 tons anthracite coal, 1,794.5 tons coke and 227 gallons fuel oil under carburetted retorts.

⁴ 4,933.1 tons bituminous coal and 339.4 tons breeze for making steam; also 639,145 gallons fuel oil under carburetted retorts.

⁵ 115 tons coke and 915 tons coal used in making steam. ⁶ 71 tons soft coal in making steam.

⁷ 61 tons soft coal in making steam. ⁸ Non-illuminating gas.

⁹ 189.4 tons slack, 357.7 tons screenings and 24.4 tons pea coal for making steam.

¹⁰ 31.4 tons bituminous coal for making steam.

¹¹ 815.5 tons gas coal and 47.2 tons anthracite coal for making steam; 355 1 tons anthracite coal under carburetted retorts.

¹² 191 tons bituminous coal for generating steam. ¹³ Steam from steam-heating department. ¹⁴ 2,277 bushels coke used for generating steam.

Oil-Gas Companies.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst,	Naphtha, .	13,878	{ Coke, . . .	47 tons.
Chicopee Falls, . . .	Naphtha, .	34,730	{ Wood, . . .	3 cords.
Gardner,	Naphtha, .	40,291	{ Anthracite, . .	1101 ^{45.6} ₃₂₄₀ tons.
Ipswich,	Petroleum, .	19,900	{ Gas oil, . . .	13,396 gals.
Leominster,	Gas oil, .	23,971	{ Naphtha, . . .	—
Lexington,	Naphtha, .	7,221	{ Anthracite, . .	131 tons.
Southbridge,	Gas oil, .	15,659	{ Cumberland, . .	1211 ^{36.9} ₂₂₄₀ tons.
Stoughton,	Naphtha, .	12,146	{ Anthracite, . .	44 tons.
Williamstown,	Naphtha, .	15,446	{ Bituminous, . .	77 tons.
			{ Wood, . . .	32 tons.
				88½ cords.

¹ Including that used for fuel.

STREET MAINS.

With one exception the returns of the various companies give their street mains in detail. During the year fifty-four companies laid about one hundred and four miles of mains, varying in the several cases from one hundred and sixty-eight feet to about eleven miles.

The following table shows the lengths and sizes of the mains as returned by the companies:—

COMPANY.	DIAMETER IN INCHES.																	Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).	
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30	36		Miles.	Feet.		
Adams,	-	-	-	5,280	-	10,560	2,640	7,920	-	200	-	-	-	-	-	-	-	-	26,400	5	-	3,204
Amesbury,	-	-	300	4,500	-	14,150	14,519	3,000	-	-	-	-	-	-	-	-	-	-	36,769	6	5,089	3,204
Amherst,	223	935	2,627	10,852	-	9,681	-	-	-	-	-	-	-	-	-	-	-	-	24,418	4	3,298	450
Arlington,	1,794	148	5,762	2,379	-	59,690	3,195	14,605	-	-	-	-	-	-	-	-	-	-	87,573	16	3,093	-
Attleboro,	1,200	400	300	3,700	-	13,950	2,150	8,000	-	600	-	-	-	-	-	-	-	-	30,300	5	3,900	11,450
Attleborough,	250	1,462	250	1,427	200	11,882	6,356	10,764	713	-	-	-	-	-	-	-	-	-	33,304	6	1,624	3,442
Bay State,	-	-	-	-	-	-	13,373	26,549	-	6,553	7,550	-	-	2,651	10,297	15,297	-	-	82,270	15	3,070	-
Beverly,	-	-	-	12,921	-	15,940	16,802	1,968	550	-	-	-	-	-	-	-	-	-	47,481	8	5,241	2,958
Boston,	-	-	-	4,777	-	146,217	124,146	261,434	22,910	23,775	69,645	-	-	611	4,602	27,378	-	-	1719,304	136	1,424	2,220
Brookline,	7,330	6,774	1,560	5,796	-	55,000	34,768	17,085	2,400	100	-	-	-	-	-	-	-	-	130,822	24	4,102	13,638
Brookline,	10,329	13,022	27,026	31,985	131	124,879	418,664	389,160	149,283	10,581	63,441	924	19,602	19,470	25,885	3,078	3,484	1,320,947	250	947	59,465	
Cambridge,	-	2,320	1,030	2,657	-	293,883	54,420	67,284	19,445	-	32,779	-	17,540	-	-	-	-	-	490,868	92	5,108	18,178
Charlestown,	-	-	-	12,620	-	141,598	43,121	21,195	5,873	5,803	5,531	301	-	-	-	-	-	-	236,042	44	3,722	10,043
Chelsea,	717	168	400	5,584	-	69,201	47,057	31,145	43,958	1,000	-	-	-	-	-	-	-	-	200,230	37	4,870	2,280
Chicopee,	-	-	-	5,280	-	18,480	2,640	5,280	-	-	-	-	-	-	-	-	-	-	31,080	6	-	2,640
Chicopee Falls,	-	1,600	-	2,000	-	6,900	2,500	-	-	-	-	-	-	-	-	-	-	-	13,000	2	2,440	5,500
Citizens'	929	4,204	2,325	11,521	23,175	15,600	5,075	-	-	-	-	-	-	-	-	-	-	-	62,829	11	4,749	439
Citizens' (Reading, etc.),	-	-	-	2,980	-	13,990	8,400	8,600	10,300	-	-	-	-	-	-	-	-	-	44,360	8	2,120	17,260
Clinton,	1,800	1,490	160	5,860	-	13,500	5,080	580	1,040	-	820	-	-	-	-	-	-	-	31,020	5	4,620	-
Cottage City,	-	-	-	-	-	2,552	6,584	2,002	975	-	-	-	-	-	-	-	-	-	12,093	2	1,533	-
Danvers,	1,098	695	1,025	7,535	12,521	5,370	1,459	-	-	-	-	-	-	-	-	-	-	-	29,703	5	3,303	2,176
Dedham,	55	117	3,741	9,388	-	35,262	18,182	18,681	-	-	-	-	-	-	-	-	-	-	85,426	16	946	5,408
Dorchester,	-	2,430	4,632	3,956	523	150,008	162,433	91,173	8,049	13,605	15,095	-	95	365	-	-	-	-	452,394	85	3,504	51,058

1 Includes 20,074 feet eighteen-inch main.

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30		36		
East Boston,	-	-	-	2,043	-	46,401	40,235	4,403	9,852	950	4,900	-	-	-	-	-	-	108,784	20 3,184	-
Easthampton,	600	-	-	8,480	-	2,500	7,160	500	-	-	-	-	-	-	-	-	-	19,250	3 3,410	-
Fall River,	2,063	26,150	4,739	3,784	-	35,040	33,397	66,166	25,848	1,708	573	-	2,409	-	-	-	-	201,877	33 1,297	42,845
Fitchburg,	-	-	-	3,000	-	48,016	20,700	5,400	12,400	2,000	-	-	-	-	-	-	-	91,516	17 1,756	1,500
Framingham,	-	56	429	917	448	-	17,837	10,922	2,548	1,920	-	-	-	-	-	-	-	33,977	6 3,397	264
Gardner,	-	700	-	25,451	-	15,418	8,810	8,380	-	181	-	-	-	-	-	-	-	58,940	11 800	1,631
Gloucester,	-	-	950	1,271	600	18,797	19,616	20,912	4,472	420	-	-	-	-	-	-	-	67,038	12 3,678	3,631
Greenfield,	-	-	1,305	6,230	-	13,421	2,640	2,640	200	-	-	-	-	-	-	-	-	26,436	5 36	-
Haverhill,	-	-	-	7,501	-	79,679	27,561	39,949	-	18,328	1,534	-	3,247	1,902	-	-	-	1180,457	34 937	24,017
Holyoke,	-	3,912	1,248	7,237	1,867	64,808	19,744	28,476	5,150	-	6,575	-	375	-	-	-	-	139,392	26 2,112	7,888
Ipswich,	775	-	1,857	11,266	500	2,102	-	1,925	-	-	-	-	-	-	-	-	-	18,425	3 2,585	727
Jamaica Plain,	-	100	250	7,600	-	73,629	108,233	30,301	19,240	-	5,968	-	-	-	-	-	-	245,321	46 2,441	15,441
Lawrence,	-	-	-	-	-	129,670	47,485	28,866	8,112	11,760	9,163	-	1,562	432	-	-	-	237,050	44 4,730	13,674
Leominster,	-	-	-	2,610	1,320	26,965	5,280	2,640	-	-	-	-	-	-	-	-	-	38,845	7 1,885	-
Lexington,	1,065	1,250	3,745	12,210	1,114	81,778	1,500	500	-	-	-	-	-	-	-	-	-	21,384	4 264	433
Lowell,	2,266	-	876	200,402	2,316	28,139	98,030	82,130	9,605	18,155	7,103	1,000	348	1,575	3,471	-	-	514,471	97 2,311	32,482
Lynn,	-	310	2,615	5,574	250	28,139	86,612	96,638	6,665	8,762	3,960	-	6,125	825	-	-	-	245,475	46 2,595	22,576
Malden,	3,391	927	2,710	1,259	-	179,853	153,083	53,163	4,707	6,438	11,776	-	-	-	-	-	-	3417,334	79 214	32,853
Manufacturers (Fall River),	-	-	2,817	-	-	2,520	11,542	6,845	5,316	1,550	-	-	-	-	-	-	-	30,590	5 4,190	7,870
Marblehead,	1,423	230	2,378	10,087	-	10,979	2,330	10,215	-	-	-	-	-	-	-	-	-	43,642	8 1,402	168
Marlborough,	816	-	1,684	2,348	-	6,637	8,440	5,090	3,100	-	250	-	-	-	-	-	-	28,965	5 2,565	3,207
Milford,	1,200	200	1,575	3,700	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	42,135	7 5,175	-
Nantucket,	-	244	1,320	5,280	-	2,640	-	500	-	-	-	-	-	-	-	-	-	9,740	1 4,460	-
Natick,	960	-	472	15,580	-	3,558	3,030	1,403	-	-	-	-	-	-	-	-	-	25,244	4 4,124	-
New Bedford,	1,939	165	795	4,293	-	102,525	34,954	21,422	6,897	-	3,005	-	-	-	-	-	-	176,015	33 1,775	7,101

Newburyport, .	100	-	5,808	5,280	-	22,496	5,280	7,920	1,320	3,960	-	-	-	-	-	-	52,164	10	364	-
Newton, .	-	-	-	16,050	-	188,331	166,340	39,118	6,355	35,609	3,750	-	-	-	-	-	416,573	78	4,733	21,543
North Adams, .	1,250	1,275	2,100	6,615	-	21,325	19,475	8,785	1,025	1,500	-	-	-	-	-	-	3,580	12	-	3,580
Northampton, .	1,972	1,425	432	5,502	-	22,667	24,160	3,196	1,420	60	-	-	-	-	-	-	60,834	11	2,754	1,620
North Attle- borough, .	284	37	271	8,985	-	6,510	26,028	6,108	2,500	-	-	-	-	-	-	-	50,723	9	3,203	553
Norwood, .	257	510	-	-	-	-	21,875	8,939	-	4,956	-	-	-	-	-	-	36,537	6	4,857	4,956
Otis Company, (Ware), .	4,219	575	1,485	11,499	-	-	4,484	3,050	928	-	-	-	-	-	-	-	427,115	5	715	529,034
Pittsfield, .	-	-	565	2,910	450	26,400	5,800	4,750	-	500	-	-	-	-	-	-	43,375	8	1,135	1,325
Plymouth, .	-	-	-	3,125	-	10,400	5,325	2,000	-	-	-	-	-	-	-	-	20,850	3	5,010	-
Roxbury, .	-	-	-	481	-	240,638	61,417	62,816	3,745	1,339	27,767	-	1,583	5,869	956	-	406,780	77	220	5,104
Salem, .	-	-	843	18,170	-	41,345	63,505	27,420	3,794	5,214	5,738	-	3,260	-	-	-	169,289	32	329	5,510
South Boston, .	-	-	809	287	-	102,528	12,897	33,456	6,824	5,085	3,605	-	-	-	-	-	169,796	32	836	3,671
Southbridge, .	459	27	677	807	-	8,095	-	1,325	-	-	-	-	-	-	-	-	11,390	2	830	-
Spencer, .	16,029	2,583	3,564	25,570	-	16,185	-	5,015	-	-	-	-	-	-	-	-	68,946	13	306	-
Springfield, .	55	202	2,805	9,325	-	118,258	106,172	51,264	11,690	5,509	12,382	-	5,250	-	-	-	322,912	61	832	35,843
Stoughton, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,950	3	5,110	300
Taunton, .	-	-	-	472	-	56,207	27,016	36,860	7,382	600	3,875	3,021	-	-	-	-	135,383	25	3,383	9,627
Waltham, .	273	1,244	1,127	4,271	-	72,273	21,933	20,214	1,500	1,460	-	-	-	-	-	-	124,395	23	2,955	2,681
Webster, .	725	1,250	480	140	-	10,600	-	8,720	-	-	-	-	-	-	-	-	21,915	4	795	905
Westfield, .	-	207	-	8,812	-	25,113	10,468	2,575	2,073	-	-	-	-	-	-	-	49,308	9	1,788	8,759
Williamstown, .	870	1,124	1,639	8,226	-	1,926	4,993	-	-	-	-	-	-	-	-	-	718,374	3	3,134	235
Woburn, .	950	200	590	9,139	-	17,413	4,359	1,900	3,430	-	-	-	-	-	-	-	37,911	7	951	905
Worcester, .	11,094	4,552	8,937	25,197	-	121,736	75,395	69,590	11,390	14,602	4,033	2,859	4,805	9,208	-	-	8366,563	69	2,243	14,134

¹ Includes 756 feet nine-inch main.² Includes 5,326 feet eighteen-inch main.³ Includes 756 feet nine-inch main.⁴ Includes 873 feet three-fourths-inch main.⁵ Decrease during the year owing to remeasurement.⁶ Includes 169 feet eighteen-inch main.⁷ Includes 223 feet five-inch main.⁸ Includes 3,165 feet eighteen-inch main.

COMPANY.	NUMBER AND SIZE OF METERS.																												Total Number in use, during June 30, 1896.	Increase during the year.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	2		3		5		10		20		30		35		40		45		50		60		80		100		125				150		180		200		250		300		400		500																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.			L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.

1 Decrease.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps reported as in use June 30, 1896:—

Amesbury (Welsbach),	250	Lawrence,	3,034
Attleborough,	2	Lowell,	4
Beverly,	3	Milford,	21
Brockton,	19	Natick,	7
Citizens' (Reading, etc.) (Welsbach),	300	New Bedford,	18
Clinton,	10	Newton,	44
Cottage City (Welsbach),	2,530	North Adams,	20
East Boston,	75	North Attleborough,	15
Easthampton,	215	Otis Company (Ware),	4
Fall River,	4,434	Pittsfield,	16
Framingham,	2,055	Plymouth,	644
Gloucester,	1,575	Spencer,	1
Greenfield,	22	Taunton,	16
Haverhill,	80	Waltham,	10
Holyoke,	3,281	Westfield,	23

GAS STOVES.

The companies reporting gas stoves in use on June 30, 1896, are as follows:—

Adams,	10	Ipswich,	6
Amesbury,	25	Lawrence,	1,713
Amherst,	1	Lexington,	1
Arlington,	2	Lowell,	1,594
Athol,	50	Lynn,	1,000
Attleborough,	58	Malden,	6
Beverly,	150	Marlborough,	35
Boston,	12,827	Milford,	42
Brockton,	250	Nantucket,	42
Brookline,	19,002	Natick,	125
Chelsea,	150	New Bedford,	1,447
Chicopee,	83	Newton,	350
Citizens (Quincy),	87	North Adams,	150
Citizens (Reading, etc.),	6	North Attleborough,	106
Clinton,	36	Norwood,	7
Cottage City,	87	Otis Company (Ware),	152
Danvers,	70	Plymouth,	136
Dedham,	251	Roxbury,	8,154
Dorchester,	6,206	Salem,	700
East Boston,	250	South Boston,	3,171
Easthampton,	25	Spencer,	239
Fall River,	1,905	Springfield,	3,306
Fitchburg,	150	Taunton,	285
Framingham,	495	Waltham,	331
Gardner,	60	Webster,	12
Gloucester,	365	Westfield,	160
Greenfield,	90	Williamstown,	23
Haverhill,	535	Worcester,	3,121
Holyoke,	550		

The following table shows the number of lamps supplied June 30, 1896, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies:—

PUBLIC LAMPS — *Coal Gas.*

COMPANY.	Number of Lamps supplied	Increase.	Decrease.	Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
Amesbury,	23	4	-	\$2 00	-
Beverly,	6	-	-	1 93	-
Boston,	644	5	-	90	-
Brookline,	3,057	-	460	77	-
Cambridge,	300	-	-	1 20	-
Charlestown,	516	-	-	1 25	-
Chicopee,	3	-	-	1 72	-
Citizens' (Quincy),	68	-	4	1 37	\$0 18
Cottage City,	29	4	-	1 00	-
Dorchester,	1,575	147	-	1 00	-
East Boston,	427	-	12	1 35	-
Fall River,	85	-	10	1 49	-
Fitchburg,	22	-	-	72	-
Gloucester,	100	-	-	1 25	-
Haverhill,	185	-	-	1 25	-
Holyoke,	29	-	4	1 30	-
Jamaica Plain,	988	-	11	1 49	-
Lawrence,	7	-	-	1 30	-
Lowell,	949	76	-	1 00	-
Manufacturers' (Fall River),	7	-	5	1 00	-
Milford,	1	-	1	1 00	-
Natick,	6	-	-	1 46	-
New Bedford,	467	21	-	1 68	42
Newton,	903	23	-	1 74	76
North Adams,	11	-	3	1 04	86
Norwood,	97	8	-	2 67	1 53
Otis Company (Ware),	2	-	-	2 00	-
Roxbury,	143	-	17	1 00	-
South Boston,	463	8	-	1 00	-
Springfield,	30	-	4	1 25	-
Taunton,	120	-	16	1 50	-
Waltham,	129	-	4	2 87	1 50
Westfield,	16	-	-	2 25	-
Worcester,	248	-	8	1 25	-

PUBLIC LAMPS — *Oil Gas.*

Amherst,	10	-	-	\$5 00	-
Chicopee Falls,	-	-	9	-	-
Ipswich,	23	9	-	3 52	-
Williamstown,	4	-	6	6 01	\$1 54

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas:—

Kind of Impurities.	COMPANY.	Amount of Impurities.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Marlborough,	15.1	Mar. 25	3
	Quincy,	14.4	Sept. 3	3
	Taunton,	14.6	Feb. 12	8
Ammonia, grains per 100 cu. ft.	Beverly,	11.9	Nov. 11	3
	Brockton,	18.9	May 12	5
	Cambridge,	15.4	Dec. 2	28
	Cambridge,	11.2	Dec. 10	—
	Easthampton,	27.0	Aug. 3	3
	Greenfield,	14.5	Feb. 27	2
	Holyoke,	11.2	June 20	11
	North Adams,	15.4	Oct. 28	5
	North Adams,	14.9	Dec. 17	—
	Taunton,	14.9	Feb. 12	8
	Ware,	10.9	Dec. 16	3
Sulphur, grains per 100 cu. ft.	No instance,	—	—	—
Sulphuretted Hydrogen.	Adams,	Trace.	Dec. 17	3
	Amesbury,	"	Mar. 11	3
	Amesbury,	"	Oct. 7	—
	Amesbury,	"	Dec. 21	—
	Amherst,	"	Mar. 26	2
	Amherst,	"	Dec. 9	—
	Arlington,	"	Dec. 2	3
	Athol,	"	Mar. 25	2
	Athol,	"	Dec. 10	—
	Charlestown,	"	Feb. 11	17
	Ipswich,	"	Mar. 12	2
	Ipswich,	"	Dec. 21	—
	Middleborough,	"	Dec. 26	2
	Nantucket,	"	Aug. 28	2
	North Adams,	"	Feb. 27	5
	Southbridge,	"	Apr. 9	2
	Southbridge,	"	Dec. 29	—
	Stoneham,	"	Dec. 1	1
	Williamstown,	"	Dec. 17	2

A study of the inspections of the coal-gas companies made during the five years from 1892 to 1896, inclusive, shows the following facts :—

	1892.	1893.	1894.	1895.	1896.
Number of inspections made,	486	515	535	544	588
Number of companies subject to inspection,	70	68	69	69	70
Number of companies showing deficiency in candle-power,	1	4	3	3	3
Highest candle-power, not including nine oil-gas companies,	28.2	27.7	29.0	29.6	28.2
Lowest candle-power, not including nine oil-gas companies,	15.7	15.3	15.6	14.4	14.6
Average candle-power, not including nine oil-gas companies,	19.25	19.80	19.29	19.34	19.00
Number of companies showing sulphuretted hydrogen,	8	6	6	11	13
Number of companies showing excess of sulphur,	2	1	5	2	0
Number of companies showing excess of ammonia,	12	8	9	9	9
Largest amount of sulphur,	32.9	21.4	23.5	21.8	19.0
Smallest amount of sulphur,	1.0	0.7	1.6	1.7	2.8
Average amount of sulphur,	9.46	8.32	9.45	9.27	8.82
Largest amount of ammonia,	40.4	35.7	31.3	41.7	27.0
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	2.5	2.24	2.7	2.58	2.24

The inspections of the oil-gas companies showed :—

	1892.	1893.	1894.	1895.	1896.
Highest candle-power,	60.4	59.6	47.2	44.6	54.7
Lowest candle-power,	21.6	22.5	20.8	27.8	20.4
Average candle-power,	33.50	32.34	31.47	33.91	34.12

ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1896, together with the localities supplied and the amount of capital stock:—

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Abington and Rockland Electric Light and Power Co.,	Abington, Rockland,	\$73,400
Adams Electric Light and Power Co.,	Adams,	8,500
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	50,300
Amherst Gas Co.,	Amherst,	—
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	—
Attleborough Steam and Electric Co.,	Attleborough, North Attleborough,	35,000
Beverly Gas and Electric Co.,	Beverly,	—
Blackstone Electric Light Co.,	Blackstone,	10,000
Block Plant Electric Light Co.,	Boston,	9,500
Blue Hill Electric Co.,	Canton,	30,000
Boston Electric Light Co.,	Boston,	1,700,000
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	—
Cambridge Electric Light Co.,	Cambridge,	200,000
Central Massachusetts Electric Co.,	Palmer, Monson, Warren,	150,000
Charlestown Gas and Electric Co.,	Charlestown,	—
Chelsea Gas Light Co.,	Chelsea,	—
Clinton Gas Light Co.,	Clinton,	—
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	—
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	—
Edison Electric Illuminating Co. of Boston,	Boston,	3,188,800
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000
Edison Electric Illuminating Co. of Fall River,	Fall River,	150,000
Fall River Electric Light Co.,	Fall River,	200,000
Fitchburg Gas and Electric Co.,	Fitchburg,	—
Framingham Electric Co.,	Framingham, Ashland,	80,000
Franklin Electric Light Co.,	Turner's Falls,	10,000
Gardner Electric Light Co.,	Gardner,	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	50,000
Grafton Electric Co.,	Grafton, Sutton,	10,000
Great Barrington Electric Light Co.,	Great Barrington,	23,800
Greenfield Electric Light and Power Co.,	Greenfield,	30,000
Haverhill Electric Co.,	Haverhill, Bradford,	127,500
Hudson Electric Light Co.,	Hudson,	¹ 15,000
Hyde Park Electric Light Co.,	Hyde Park,	100,000
Lawrence Gas Co.,	Lawrence, North Andover, Methuen,	—
Lee Electric Co.,	Lee, Lenox,	20,000
Lenox Electric Light Co.,	Lenox,	20,000
Leominster Electric Light and Power Co.,	Leominster,	50,000
Lexington Gas Light Co.,	Lexington,	—
Lowell Electric Light Corporation,	Lowell, Tewksbury, North Chelmsford,	300,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	—

¹ Par value, \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	\$155,200
Marlborough Electric Co.,	Marlborough,	30,000
Milford Electric Light and Power Co.,	Milford, Hopedale,	40,000
Millbury Electric Co.,	Millbury,	17,000
Milron Light and Power Co.,	Milton,	42,000
Nantucket Electric Co.,	Nantucket,	25,000
Natick Gas and Electric Co.,	Natick, Wayland, Needham, Wellesley,	62,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven,	-
Newburyport Gas and Electric Co.,	Newburyport,	-
Newton and Watertown Gas Light Co.,	Newton, Watertown, Weston,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co.,	Northampton,	58,700
Orange Electric Light Co.,	Orange,	45,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth, Kingston,	90,000
Quincy Electric Light and Power Co.,	Quincy,	89,700
Rawson Light and Power Co.,	Leicester,	25,000
Salem Electric Lighting Co.,	Salem, Peabody,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Bel- mont,	200,000
Southbridge Gas and Electric Co.,	Southbridge,	-
South Hadley Falls Electric Light Co.,	South Hadley, Chicopee, in part,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Gas and Electric Co.,	Revere, Winthrop,	60,000
Suburban Light and Power Co.,	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	50,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield, West Springfield, Uxbridge, Northbridge,	500,000
Uxbridge and Northbridge Electric Co.,	Waltham,	39,300
Waltham Gas Light Co.,	Ware,	-
Ware Electric Co.,	Webster, Dudley,	27,800
Webster Electric Co.,	Westborough,	125,000
Westboro' Electric Light and Power Co.,	Westfield,	-
Westfield Gas Light Co.,	Weston,	5,000
Weston Electric Light Co.,	Weymouth,	50,000
Weymouth Light and Power Co.,	Winchendon,	12,000
Winchendon Electric Light and Power Co.,	Woburn, Winchester, Stone- ham,	120,000
Woburn Electric Light Co., ²	Worcester,	200,000
Worcester Electric Light Co.,		

¹ Par value, \$10 per share.² In hands of receivers.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

Following are the names of the owners of electric light plants not owned by electric light companies and the localities supplied: Church Green Electric Light and Power Company (A. W. Perry), Boston (in part); General Electric Company, Whitman; Holyoke Water Power Company, Holyoke.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1896 :—

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	163	163	\$73,400
Adams,	6	5	8,300
Amesbury,	38	27	7,700
Andover,	35	33	27,500
Attleborough,	4	2	4,500
Blackstone,	5	4	9,500
Block Plant,	3	3	9,500
Blue Hill,	12	11	29,000
Boston,	749	207	503,800
Bridgewater,	14	14	15,000
Cambridge,	39	39	200,000
Central Mass. (Palmer),	39	20	95,800
Cohasset,	28	27	29,000
Dedham,	40	39	59,800
Edison (Boston),	452	422	2,763,000
Edison (Brockton),	24	23	199,950
Edison (Fall River),	56	52	130,500
Fall River,	73	60	171,600
Framingham,	9	9	80,000
Franklin,	24	24	10,000
Gardner,	12	12	30,000
Gloucester,	10	10	50,000
Grafton,	13	13	10,000
Great Barrington,	22	10	6,800
Greenfield,	42	36	25,100
Haverhill,	64	63	127,400
Hudson,	12	12	15,000
Hyde Park,	32	27	87,600
Lee,	5	5	20,000
Lenox,	28	28	20,000
Leominster,	9	9	50,000
Lowell,	368	323	268,400
Malden,	49	44	144,600
Marlborough,	12	12	30,000
Milford,	20	20	40,000
Millbury,	20	20	17,000
Milton,	10	10	42,000
Nantucket,	9	9	25,000
Natick,	21	20	61,900
Northampton,	57	55	51,400
Orange,	7	7	45,000
Pittsfield,	44	44	100,000
Plymouth,	6	5	80,000
Quincy,	108	108	89,700

¹ Half share held out of the State.

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Rawson (Leicester),	5	5	\$25,000
Salem,	140	135	167,900
Somerville,	246	238	196,800
South Hadley Falls,	3	3	7,000
Suburban (Revere),	5	5	60,000
Suburban (Boston),	10	10	174,400
Taunton,	17	17	50,000
Union,	8	1	100
United,	191	179	449,800
Uxbridge and Northbridge,	56	56	39,300
Ware,	49	48	26,300
Westborough,	19	17	¹ 24,490
Weymouth,	12	11	37,900
Winchendon,	28	28	12,000
Woburn,	66	63	115,700
Worcester,	101	100	188,700

¹ Par value, \$10.

The following table shows in greater detail than in previous reports the aggregate results of the operations of the electric light central stations in the State for the year ending June 30, 1895, and for the year ending June 30, 1896 : —

	YEAR ENDING JUNE 30.	
	1895.	1896.
RECEIPTS.		
From sale of commercial arc lights,	—	\$522,105 08
sale of commercial incandescent lights by contract,	—	213,957 89
sale of commercial incandescent lights by meter,	—	1,473,297 69
sale of public arc lamps,	—	1,170,627 73
sale of public incandescent lamps,	—	251,393 03
sale of electric power,	—	517,300 29
Total for light and power,	\$3,794,060 41	\$4,148,681 71
rent of motors,	—	\$9,246 17
rent of meters,	—	2,204 72
steam heating,	—	25,028 02
other sources,	—	2,099 69
Total from other sources,	28,135 75	38,578 60
	\$3,822,196 16	\$4,187,260 31

	YEAR ENDING JUNE 30.	
	1895.	1896.
EXPENSES.		
1. Coal or other fuel,	-	\$641,096 91
2. Oil and waste,	-	35,590 60
3. Water,	-	47,397 84
4. Wages at station,	-	494,507 32
5. Station repairs,	-	26,987 24
6. Steam plant repairs,	-	103,452 85
7. Electric plant repairs,	-	69,113 41
8. Apparatus and machinery,	-	33,731 96
Total for manufacture,	\$1,358,689 83	\$1,454,878 13
9. Wages for care of lights and meters, clerical labor in this department, and salary or commission of col- lectors,	-	\$203,220 30
10. Repairs and renewals of lines, me- ters, lamps and motors,	-	253,960 49
11. Carbons,	-	76,013 36
12. Incandescent lamps,	-	72,198 27
13. Globes,	-	5,443 60
Total for distribution,	554,410 25	610,836 02
14. Directors' allowances,	-	\$5 322 11
15. Salaries of officers,	-	127,603 16
16. General salaries,	-	142,614 03
17. Rent of offices, if separate from plant,	-	11,654 36
18. General office expenses,	-	51,893 61
Total for office expenses and management,	295,789 00	339,037 27
19. Taxes,	146,601 10	-
20. Rent of real estate used for plant, 21. Insurance,	-	\$11,607 00
22. Law expenses,	-	50,041 62
23. Claims,	-	19,789 92
24. Bad debts,	-	3,681 70
25. Incidental expenses,	-	17,668 60
Total for miscellaneous ex- penses,	186,643 43	63,974 07
	\$2,542,133 61	-
Leaving an apparent net profit of,	\$1,280,062 55	-
Of this profit, the gas companies made in their electrical departments,	204,027 52	-
Leaving for the electric light companies, To which should be added the income from rents, jobbing, etc., amounting to,	\$1,076,035 03	-
	151,774 28	-
Making a total of,	\$1,227,809 31	-
Against which the following charges were made:—		
Interest,	234,444 20	-
Dividends,	487,148 75	-
Depreciation,	565,287 65	-
Sundry items,	123,177 56	-
	\$1,410,058 16	-
Leaving a surplus for the year of,	-	-
Leaving a deficit for the year of,	\$182,248 85	-

¹ Of the charges for depreciation, \$228,755.93 were for the forced reduction in plant accounts occasioned by foreclosure sales.

Four¹ of the companies appear not to have earned expenses, and thirty² others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the previous year by \$209,-081.15, and although interest and dividend charges have increased, the net of the year's operations shows a surplus instead of a deficit as in the year ending June 30, 1895.

In the appendix will be found, under date of June 30, 1896, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1895 and 1896, show the following facts:—

	June 30, 1895.	June 30, 1896.
ASSETS:—		
Construction accounts, including patent rights and franchises,	\$13,847,615 54	\$14,341,461 81
Cash on hand,	483,805 68	211,463 86
Due for light and power,	318,194 94	314,216 56
Other accounts due,	114,594 94	124,010 46
Materials, etc.,	266,532 58	272,884 30
Notes receivable,	67,956 92	60,790 59
Investments,	521,372 40	567,509 28
	\$15,620,073 00	\$15,892,336 86
LIABILITIES:—		
Capital,	\$9,427,400 00	\$9,391,900 00
Bonds,	3,157,100 00	3,241,136 98
Notes payable,	1,817,058 06	1,775,214 87
Unpaid bills,	435,274 97	252,217 93
Unpaid dividends,	53,431 50	57,907 75
Interest due and unpaid,	54,580 92	59,316 97
Other items,	51,363 11	96,228 91
	\$14,996,208 56	\$14,873,923 41
Reserved and depreciation funds,	180,655 05	281,170 85
	\$15,176,863 61	\$15,155,094 26
Surplus,	443,209 39	737,242 60
	\$15,620,073 00	\$15,892,336 86
Of these companies—		
53 ³ show an aggregate surplus of	\$789,377 19	\$822,857 93
9 ⁴ show an aggregate deficit of	346,167 80	85,615 33
	\$443,209 39	\$737,242 60
Leaving total net surplus, as shown above,	180,655 05	281,170 85
Which, added to reserves carried as liabilities,		
	\$623,864 44	\$1,018,413 45
Would show an actual surplus of	6.62	10.84
Equivalent to per cent. on capital of about		

¹ Six in 1895.² Thirty-three in 1895.³ Forty-five in 1895.⁴ Sixteen in 1895.

The following table shows the value of the plant of each electric company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland,	\$52,150	Malden,	\$149,500
Adams,	9,500	Marlborough,	58,615
Amesbury,	27,000	Milford,	36,000
Andover,	14,300	Millbury,	15,000
Attleborough,	30,810	Milton,	40,000
Boston,	2,450,000	Nantucket,	10,000
Bridgewater,	15,700	Natick,	62,000
Cambridge,	265,000	Northampton,	41,500
Central Mass. (Palmer),	19,600	Orange,	17,000
Chicopee,	15,000	Pittsfield,	100,000
Cohasset,	2,250	Plymouth,	66,250
Dedham,	116,000	Quincy,	50,300
Edison (Boston),	1,521,800	Rawson (Leicester),	14,250
Edison (Brockton),	91,250	Salem,	185,000
Edison (Fall River),	105,900	Somerville,	123,700
Fall River,	135,000	South Hadley Falls,	4,500
Framingham,	40,000	Suburban (Revere),	55,800
Franklin,	9,000	Suburban (Boston),	88,600
Gardner,	33,175	Taunton,	25,000
Gloucester,	47,000	Union,	15,600
Grafton,	2,500	United,	332,100
Great Barrington,	3,000	Uxbridge and Northbridge,	13,000
Greenfield,	27,000	Ware,	22,100
Haverhill,	88,100	Westborough,	10,300
Hudson,	2,500	Weymouth,	45,000
Hyde Park,	99,000	Whitman,	23,300
Lee,	12,000	Winchendon,	6,000
Leominster,	38,300	Woburn,	75,750
Lowell,	211,680	Worcester,	253,300

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants :—

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Abington and Rockland,	\$1,361 59	Central Mass. (Palmer),	\$758 04
Adams,	199 28	Charlestown,	1,917 79
Amherst,	144 85	Chelsea,	1,947 31
Amesbury,	422 77	Chicopee,	218 21
Andover,	270 35	Clinton,	809 14
Athol,	117 00	Cohasset,	224 65
Attleborough,	1,065 18	Cottage City,	75 23
Beverly,	718 65	Dedham,	1,307 64
Blue Hill,	91 00	Easthampton,	172 33
Boston,	25,896 35	Edison (Boston),	46,437 61
Bridgewater,	225 16	Edison (Brockton),	2,013 33
Brookline,	2,637 44	Edison (Fall River),	2,905 26
Cambridge,	4,308 27	Fall River,	3,952 02

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Fitchburg,	\$1,469 28	North Adams,	\$400 00
Frammingham,	650 48	Northampton,	683 02
Franklin,	179 11	Orange,	355 53
Gardner,	704 60	Pittsfield,	2,040 00
Gloucester,	784 58	Plymouth,	862 98
Grafton,	140 41	Quincy,	1,333 93
Great Barrington,	186 30	Rawson (Leicester),	228 51
Greenfield,	451 79	Salem,	2,568 63
Haverhill,	1,929 03	Somerville,	2,547 58
Holyoke,	3,032 41	Southbridge,	637 49
Hudson,	56 64	South Hadley Falls,	144 99
Hyde Park,	1,435 83	Spencer,	225 00
Lawrence,	1,440 00	Stoughton,	153 60
Lee,	269 89	Suburban (Revere),	704 42
Lenox,	124 60	Suburban (Boston),	1,177 55
Leominster,	700 15	Taunton,	844 37
Lexington,	305 94	Union,	330 00
Lowell,	4,848 79	United,	4,945 46
Lynn,	5,086 14	Uxbridge and Northbridge,	244 86
Malden,	2,596 44	Waltham,	2,418 97
Marlborough,	1,082 12	Ware,	477 16
Milford,	716 77	Webster,	306 76
Millbury,	337 56	Westborough,	188 15
Milton,	232 00	Westfield,	386 34
Nantucket,	118 79	Weymouth,	760 36
Natick,	452 80	Whitman,	540 79
New Bedford,	4,644 90	Winchendon,	211 45
Newburyport,	1,005 12	Woburn,	1,429 79
Newton,	800 00	Worcester,	4,092 22

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland,	6	\$4,317 00
Adams,	*—	—
Amesbury,	5	2,515 00
Andover,	*—	—
Attleborough,	*—	—
Blackstone,	3	300 00
Block Plant,	*—	—
Blue Hill,	3	900 00
Boston,	8	136,000 00
Bridgewater,	*—	—
Cambridge,	6	12,000 00
Central Mass. (Palmer),	*—	—
Chicopee,	*—	—
Cohasset,	2½	750 00

* No dividends declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Dedham,	6	\$3,600 00
Edison (Boston),	7	216,609 75
Edison (Brockton),	6	6,000 00
Edison (Fall River),	7½	11,250 00
Fall River,	8	16,000 00
Framingham,	*—	—
Franklin,	7	700 00
Gardner,	8½	2,500 00
Gloucester,	*—	—
Grafton,	*—	—
Great Barrington,	*—	—
Greenfield,	4	1,200 00
Haverhill,	6	7,650 00
Hudson,	*—	—
Hyde Park,	5	5,000 00
Lee,	4	800 00
Lenox,	*—	—
Leominster,	*—	—
Lowell,	7	21,000 00
Malden,	6	9,312 00
Marlborough,	2½	750 00
Milford,	*—	—
Millbury,	*—	—
Milton,	*—	—
Nantucket,	3	750 00
Natick,	6	3,720 00
Northampton,	*—	—
Orange,	*—	—
Pittsfield,	6	6,000 00
Plymouth,	*—	—
Quincy,	4	2,588 00
Rawson (Leicester),	*—	—
Salem,	6	10,500 00
Somerville,	6	12,000 00
South Hadley Falls,	*—	—
Suburban (Revere),	*—	—
Suburban (Boston),	*—	—
Taunton,	*—	—
Union (Franklin),	6	1,200 00
United (Springfield),	6	30,000 00
Uxbridge and Northbridge,	*—	—
Ware,	5	1,390 00
Westborough,	2	500 00
Weymouth,	*—	—
Whitman,	*—	—
Winchendon,	*—	—
Woburn,	*—	—
Worcester,	8	16,000 00
		<hr/> \$544,801 75

* No dividends declared.

The following table shows the system used, and the maximum dynamo capacity June 30, 1896, stated in lamps of certain nominal candle-powers, also the capacity of the power generators in operation on that date:—

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, ¹	{ Edison,	48	1,200
	{ Westinghouse,	2,200	16
	{ National,	2,500	16
	{ Thomson-Houston,	150	1,200
Adams, ²	{ Thomson-Houston,	650	16
		45	1,200
Amesbury, ³	{ Thomson-Houston,	500	16
		90	1,200
		500	16
Amherst,	{ Fort Wayne,	1,000	16
		45	1,200
		1,100	16
Andover,	{ Thomson-Houston,	50	1,200
		2,650	16
Athol, ⁴	{ Thomson-Houston,	50	1,200
		1,500	16
Attleborough,	{ Westinghouse,	1,000	16
		150	1,200
		45	1,200
Beverly,	{ Thomson-Houston,	135	1,200
		650	16
Blackstone,	{ Thomson-Houston,	80	2,000
		900	16
		1,000	16
Block Plant, ⁵	{ Eddy,	300	16
		300	16
Blue Hill (Canton),	{ Thomson-Houston,	60	2,000
		1,850	16
		2,150	2,000
Boston, ⁶	{ Thomson-Houston,	325	1,200
		21,900	16
		2,390	2,000
Bridgewater,	{ Westinghouse,	6,000	16
		35	2,000
		750	16
Brookline, ⁷	{ Thomson-Houston,	350	2,000
		330	2,000
		4,000	16
Cambridge, ⁸	{ Stanley,	3,000	16
		720	1,200
		9,100	16
Central Mass. (Palmer),	{ Thomson-Houston,	150	1,200
		3,950	16
		445	2,000
Charlestown,	{ Brush,	50	2,000
		1,650	16
		300	1,200
Chelsea, ⁹	{ Thomson-Houston,	1,950	16
		1,100	16
		150	1,200
Chicopee,	{ Thomson-Houston,	6,100	16
		1,300	16
Church Green (Boston),	{ Mather,	6,100	16
		1,300	16

¹ Power generators, 500 K. W.² Power generators, 120 K. W.³ Power generators, 186 K. W.⁴ Power generators, 240 K. W.⁵ Power generators, 30 K. W.⁶ Power generators, 620 K. W.⁷ Power generators, 62 K. W.⁸ Power generators, 213 K. W.⁹ Power generators, 140 H. P.

COMPANY,	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Clinton,	{ Schuyler,	90	1,200
	{ Thomson-Houston,	2,950	16
Cohasset,	{ Thomson-Houston,	2,300	16
Cottage City,	{ Ball,	60	1,600
Dedham,	{ Thomson-Houston,	60	1,200
	{ 1,950	16	
Easthampton,	{ General Electric,	50	1,200
Edison (Boston),	{ Edison,	89,600	16
	{ 315	1,200	
	{ Thomson-Houston,	100	2,000
Edison (Brockton),	{ 650	16	
	{ 45	2,000	
	{ Edison,	6,100	16
	{ 836	15	
Edison (Fall River),	{ Edison,	7,910	16
	{ General Electric,	3,600	16
Fall River,	{ Thomson-Houston,	226	1,200
	{ 500	2,000	
	{ General Electric,	3,000	16
Fitchburg, ¹	{ Thomson-Houston,	325	1,200
	{ 1,800	16	
	{ Fort Wayne,	150	1,200
Framingham,	{ Thomson-Houston,	140	1,200
	{ 2,800	16	
Franklin (Turner's Falls),	{ Thomson-Houston,	30	2,000
	{ 600	10	
Gardner,	{ Thomson-Houston,	170	1,200
	{ 1,800	16	
Gloucester, ²	{ Thomson-Houston,	150	1,200
	{ 1,300	16	
	{ General Electric,	2,500	16
Grafton,	{ Fort Wayne,	1,000	16
Great Barrington,	{ Schuyler,	35	1,500
	{ Stanley,	6,000	16
	{ Westinghouse,	1,550	16
Greenfield, ³	{ Thomson-Houston,	45	1,200
	{ 800	16	
	{ Westinghouse,	750	16
	{ 75	2,000	
	{ Thomson-Houston,	95	1,200
Haverhill, ⁴	{ 2,000	16	
	{ 115	2,000	
	{ Brush,	25	1,200
	{ 1,000	16	
	{ Fort Wayne,	80	2,000
Holyoke, ⁵	{ Schuyler,	330	2,000
	{ Edison,	300	1,200
	{ General Electric,	1,000	16
	{ 2,000	16	
Hudson,	{ Thomson-Houston,	45	1,200
	{ 650	16	
Hyde Park, ⁶	{ Thomson-Houston,	250	2,000
	{ 3,900	16	
	{ Thomson-Houston,	350	2,000
Lawrence,	{ Fort Wayne,	200	1,200
	{ 35	2,000	
	{ Edison,	800	20
Lee,	{ Thomson-Houston,	8,800	16
	{ 1,300	16	
Leominster,	{ Thomson-Houston,	150	1,200
	{ 1,950	16	
	{ Fort Wayne,	2,000	16

¹ Power generators, 80 H. P.² Power generators, 100 K. W.³ Power generator, 100 K. W.⁴ Power generators, 700 H. P.⁵ Power generators, 100 K. W.⁶ Power generators, 50 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Lexington,	Thomson-Houston,	{ 50 1,500	1,200 16
Lowell, ¹	{ Thomson-Houston, Fort Wayne,	{ 850 6,600 125	2,000 16 2,000
Lynn, ²	Thomson-Houston,	{ 575 265 7,250	2,000 1,200 16
Malden, ³	Thomson-Houston,	{ 320 11,700	1,200 16
Marlborough,	{ Schuyler, Edison, General Electric,	{ 280 1,000 1,200	1,200 16 16
Milford, ⁴	Thomson-Houston,	{ 95 1,000	1,200 16
Millbury,	Thomson-Houston,	{ 50 650	1,200 16
Milton,	{ Thomson-Houston, Fort Wayne,	{ 2,000 2,000	16 16
Nantucket,	Thomson-Houston,	{ 75 1,150	1,200 16
Natick, ⁵	Thomson-Houston,	{ 90 4,600	1,200 16
New Bedford, ⁶	{ Westinghouse, Thomson-Houston, American, Edison,	{ 60 100 5,800 400	2,000 1,600 16 2,000
		{ 118 60	1,200 2,000
		{ 8,240	16
		{ 210 400	1,200 16
		{ 145	1,200
Newburyport, ⁷	Thomson-Houston,	{ 5,000	16
Newton,	{ Thomson-Houston, General Electric,	{ 270 4,500	1,200 16
North Adams,	{ Stanley, Thomson-Houston,	{ 250 1,950	1,200 16
Northampton, ⁸	{ Westinghouse,	{ 1,000	16
Orange,	Thomson-Houston,	{ 50 3,150	1,200 16
Pittsfield, ⁹	{ Fort Wayne, Thomson-Houston, Stanley,	{ 225 45 10,800	1,200 1,200 16
Plymouth, ¹⁰	Thomson-Houston,	{ 150 1,000	1,200 16
Quincy, ¹¹	{ Thomson-Houston, Westinghouse, La Roche,	{ 200 4,500 1,300	1,200 16 16
Rawson (Leicester),	Thomson-Houston,	{ 1,550	16
Salem, ¹²	Thomson-Houston,	{ 410 7,900	2,000 16
Somerville, ¹³	Thomson-Houston,	{ 6 595 4,800	4,000 1,200 16

¹ Power generators, 450 K. W.³ Power generator, 100 H. P.⁵ Power generators, 695 H. P.⁷ Power generator, 50 H. P.⁹ Power generators, 470 H. P.¹¹ Power generators, 160 H. P.² Power generators, 280 H. P.⁴ Power generator, 22 K. W.⁶ Power generator, 160 K. W.⁸ Power generators, 55 K. W.¹⁰ Power generators, 330 K. W.¹² Power generators, 230 H. P.¹³ Power generators, 25 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Southbridge, . . .	Thomson-Houston, . . .	{ 100 1,600	1,200 20
South Hadley Falls, . . .	Thomson-Houston, . . .	{ 1,400 70	16 1,200
Spencer, . . .	Ball, . . .	{ 70 70	800 1,200
Stoughton, . . .	Ball, . . .	{ 200 3,300	1,200 16
Suburban (Revere), . . .	Thomson-Houston, . . .	{ 300 95	2,000 2,000
Suburban (Boston), ¹ . . .	American, . . .	{ 300 2,900	16 16
	Brush, . . .	{ 95 4,850	16 16
	Thomson-Houston, . . .	{ 2,900 10	16 2,000
	Westinghouse, . . .	{ 4,850 395	16 1,200
Taunton, ² . . .	Arnoux and Hochhausen, . . .	{ 10 2,000	2,000 16
	Brush, . . .	{ 395 2,650	1,200 16
	Westinghouse, . . .	{ 2,000 90	16 1,200
Union (Franklin), . . .	General Electric, . . .	{ 2,650 1,800	16 16
	Thomson-Houston, . . .	{ 90 950	1,200 1,200
	Thomson-Houston, . . .	{ 4,000 150	16 1,200
United (Springfield), ³ . . .	Westinghouse, . . .	{ 150 8,650	1,200 16
	Edison, . . .	{ 45 100	1,200 1,200
	Excelsior, . . .	{ 100 10,000	1,200 16
	Stanley, . . .	{ 10,000 120	16 2,000
Uxbridge and Northbridge,	Westinghouse, . . .	{ 120 750	2,000 16
	Fort Wayne, . . .	{ 750 1,500	16 16
Waltham, ⁴ . . .	Thomson-Houston, . . .	{ 245 3,950	1,200 16
Ware, . . .	Thomson-Houston, . . .	{ 80 650	1,200 16
	Thomson-Houston, . . .	{ 80 500	1,200 16
	Fort Wayne, . . .	{ 500 1,000	16 16
Webster, . . .	Thomson-Houston, . . .	{ 1,000 50	16 1,200
	Thomson-Houston, . . .	{ 50 650	1,200 16
	La Roche, . . .	{ 650 1,000	16 16
Westborough, . . .	Schuyler, . . .	{ 1,000 98	16 2,000
	Thomson-Houston, . . .	{ 98 35	2,000 2,000
	Thomson-Houston, . . .	{ 35 1,150	2,000 16
Westfield, . . .	Thomson-Houston, . . .	{ 1,150 200	16 1,200
	Thomson-Houston, . . .	{ 200 2,600	1,200 16
	Thomson-Houston, . . .	{ 2,600 100	16 1,200
Weymouth, . . .	Thomson-Houston, . . .	{ 100 1,650	1,200 16
	General Electric, . . .	{ 50 650	1,200 16
	General Electric, . . .	{ 650 185	16 2,000
Winchendon, . . .	Thomson-Houston, . . .	{ 185 100	2,000 1,200
	Thomson-Houston, . . .	{ 100 3,850	1,200 16
	Brush, . . .	{ 45 400	1,200 16
Woburn, ⁵ . . .	Edison, . . .	{ 400 990	16 2,000
	Thomson-Houston, . . .	{ 990 8,000	2,000 16
	Thomson-Houston, . . .	{ 8,000	16

¹ Power generators, 220 K. W.² Power generators, 80 H. P.³ Power generators, 530 H. P.⁴ Power generators, 510 H. P.⁵ Power generators, 250 H. P.⁶ Power generators, 500 H. P.

The following table shows the number of electric lights of various candle-power which represent the dynamo capacity of all the companies June 30, 1894, 1895 and 1896 :—

	1894.	1895.	1896.
10 candle-power,	—	600	600
15 “ “	836	—	836
16 “ “	316,890	342,536	414,450
20 “ “	—	2,400	2,400
30 “ “	800	—	—
4,000 “ “	—	—	6
2,000 “ “	11,293	11,608	12,113
1,200 “ “	9,605	10,682	11,522
1,600 “ “	160	160	160
1,500 “ “	110	60	35
1,800 “ “	35	—	—
1,700 “ “	35	—	—
800 “ “	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day :—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Abington and Rockland,	4	600	3	725	¹ 7	1,862	—	—	—
Adams,	2	150	2	225	² 2	1,223	—	—	—
Amherst,	1	100	1	100	2	328	—	3	—
Amesbury,	3	375	3	435	² 6	1,873	—	—	52.4
Andover,	3	350	2	180	3	627	881 ⁵	—	—
Athol,	2	300	2	315	² 3	760	—	—	—
Attleborough,	⁴ 2	400	3	700	5	667	—	—	—
Beverly,	1	104	1	175	4	189	119	—	—
Blackstone,	1	60	1	65	3	128	⁵ 64	—	—
Block Plant,	3	155	3	287	4	577	33	—	—
Blue Hill (Canton),	1	125	2	225	3	514	—	—	—
Boston,	38	6,090	40	9,192	105	28,015	—	⁶ —	—
Bridgewater,	2	200	1	80	2	330	—	—	—
Brookline,	6	1,005	7	2,685	17	4,361	—	—	—
Cambridge,	8	1,000	6	1,150	27	6,050	—	—	—
Central Mass. (Palmer),	⁷ 1	125	1	120	6	32	—	—	—
Charlestown,	5	625	6	660	12	1,845	—	—	234.0
Chelsea,	3	500	5	594	11	2,514	470	—	—
Church Green (Boston),	8	790	6	710	10	3,164	—	—	—
Clinton,	2	250	2	325	6	493	—	—	—
Cohasset,	2	350	2	180	3	308	40	—	—
Cottage City,	1	60	1	50	2	56	—	—	—

¹ Also four generators operated by company belonging to street railway.

⁴ Also 2 water wheels, 79 H. P.

⁵ Slack.

² Also two generators operated by company belonging to street railway.

⁶ Also shavings valued at \$1,053.

⁷ Also 2 water wheels, 360 H. P.

³ Also one generator operated by company belonging to street railway.

COMPANY.	Number of Bollers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Dedham,	2	220	2	200	4	449	319	-	-
Easthampton, . . .	1	60	1	45	1	107	-	-	-
Edison (Boston), . .	23	5,875	37	8,220	74	21,991	-	-	-
Edison (Brockton), .	6	720	8	925	19	3,126	-	-	-
Edison (Fall River), .	6	706	6	985	12	2,944	-	-	-
Fall River,	6	600	6	890	17	2,572	-	-	-
Fitchburg,	3	400	4	450	11	1,147	-	-	646.0
Framingham,	2	250	2	250	7	1,114	-	-	-
Franklin,	1	-	-	-	2	-	-	-	-
Gardner,	3	260	4	375	5	798	-	-	-
Gloucester,	3	375	2	500	6	956	532	-	-
Grafton,	2	120	1	75	1	-	-	-	-
Great Barrington, . .	3	195	2	170	4	9	-	-	-
Greenfield,	2	225	3	225	4	1,036	-	1	-
Haverhill,	4	600	2	600	13	1,995	-	-	-
Holyoke,	5	825	2	800	25	95	-	-	-
Hudson,	1	80	1	60	2	185	-	-	-
Hyde Park,	4	650	3	500	6	2,292	247	-	-
Lawrence,	8	992	8	1,125	25	4,800	-	-	755.0
Lee,	7	100	2	205	2	215	8	342	-
Lenox,	9	-	-	-	-	-	-	-	-
Leominster,	2	250	3	600	6	1,022	6	-	-
Lexington,	2	200	2	185	3	362	-	-	-
Lowell,	7	1,050	3	1,050	25	5,183	-	-	-
Lynn,	8	1,000	4	2,000	28	2,662	10	9	576.6
Malden,	8	1,000	8	1,025	16	2,255	2,214	-	-
Marlborough,	3	375	4	420	9	557	472	-	-
Milford,	2	160	3	270	4	362	{ ⁸ 650 4	¹¹ 20	} 31.0
Millbury,	2	130	2	100	2	323	-	-	-
Milton,	2	350	2	360	3	900	-	-	-
Nantucket,	2	205	2	150	4	459	-	-	-
Natick,	12	250	2	600	8	670	⁸ 2,000	-	-
New Bedford,	7	978	5	1,250	38	2,156	¹⁰ 1,628	-	-
Newburyport,	2	200	3	215	7	403	-	-	223.0
Newton,	4	600	3	935	8	474	-	-	61.6
North Adams,	2	300	2	525	8	793	-	-	757.8
Northampton,	3	450	3	700	11	1,380	-	-	-
Orange,	13	120	2	185	4	80	-	75	-
Pittsfield,	5	535	7	920	12	4,381	-	-	-
Plymouth,	3	450	3	625	7	1,649	-	-	-
Quincy,	3	375	5	700	9	1,782	-	-	-
Rawson (Leicester), .	14	230	2	210	3	295	-	-	-

¹ Also 2 water wheels 100 H. P.² Also 1 water wheel 109 H. P.³ Also 2 water wheels 640 H. P.⁴ Also one generator operated by company belonging to street railway.⁵ Also 4 water wheels 1,120 H. P.⁶ Also four generators operated but not owned by company.⁷ Also 1 water wheel 60 H. P.⁸ Sparks.⁹ Current bought delivered at wires of the company.¹⁰ Dust.¹¹ 17 tons residuum.¹² Also 2 water wheels 180 H. P.¹³ Also 1 water wheel 150 H. P.¹⁴ Also 2 water wheels 30 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Salem,	8	1,000	4	1,360	21	4,231	-	-	-
Somerville,	4	1,000	5	730	17	3,657	-	-	-
Southbridge,	2	185	3	335	4	454	-	-	-
South Hadley Falls,	¹ -	-	1	100	2	-	-	-	-
Spencer,	² -	-	3	45	2	-	-	-	-
Stoughton,	1	60	1	50	1	159 ³	-	-	-
Suburban (Revere),	4	465	2	415	6	1,395	623	-	-
Suburban (Boston),	11	935	6	1,150	20	5,704	-	-	-
Taunton,	3	675	3	665	12	1,565	-	-	-
Union (Franklin),	2	350	3	225	5	650	-	-	-
United (Springfield),	7	1,760	5	2,150	37	4,768	-	-	-
Uxbridge & Northbridge,	3	334	2	185	4	773	-	-	-
Waltham,	6	781	6	1,075	14	2,603	-	-	393.4
Ware,	1	125	1	125	3	298	-	10	-
Webster,	2	205	2	130	4	541	-	-	-
Westborough,	2	160	2	150	3	655	62	-	-
Westfield,	3	240	2	140	6	328 ³	³ 302	-	149.0
Weymouth,	2	445	3	445	7	1,151	816	-	-
Whitman,	2	250	1	300	4	50	-	-	-
Winchendon,	¹ -	-	1	90	2	-	-	-	-
Woburn,	5	650	5	900	12	3,228	-	-	-
Worcester,	8	1,200	4	2,200	30	4,482	-	-	-

¹ Steam and water power bought.² 1,101,000 feet of gas used in gas engines.³ Sparks.

The following table shows the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland,	288,900	-	-	1,450	-	164,000
Adams,	80,460	-	-	160	-	29,700
Amherst,	120,860	-	-	224	120	27,300
Amesbury,	224,240	-	-	340	24	73,920
Andover,	97,476	-	-	510	5	35,000
Athol,	69,349	-	-	400	-	30,000
Attleborough,	316,328	-	-	783	56	103,372
Beverly,	209,754	-	-	658	-	92,184
Blackstone,	160,000	-	-	373	-	50,000
Block Plant,	42,972	-	-	-	-	-
Blue Hill (Canton),	389,884	-	-	847	48	105,875
Boston,	4,902,920	113,728	942,582	1,677	180	-
Bridgewater,	101,480	-	-	213	-	96,360
Brookline,	1,235,870	15,174	23,385	1,858	-	237,160
Cambridge,	1,438,009	-	-	2,549	53	290,000

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet)
Central Mass. (Palmer), . .	617,580	-	-	1,825	50	200,700
Charlestown,	199,600	-	-	334	-	47,520
Chelsea,	661,851	-	-	1,420	-	195,360
Clinton,	260,758	-	-	685	-	94,900
Cohasset,	351,570	-	-	938	26	105,098
Cottage City,	382,000	-	-	104	54	30,360
Dedham,	806,485	-	-	1,510	-	221,760
Easthampton,	29,000	-	-	235	-	29,000
Edison (Boston),	1,418,802	343,871	1,418,802	-	-	-
Edison (Brockton),	729,844	26,623	96,084	1,900	12	200,000
Edison (Fall River),	264,619	26,963	104,040	184	40	38,945
Fall River,	817,492	-	-	1,619	37	316,800
Fitchburg,	485,650	-	-	970	15	128,230
Framingham,	499,471	-	-	678	92	159,720
Franklin,	12,000	-	-	86	8	9,000
Gardner,	227,881	-	-	473	70	54,500
Gloucester,	478,600	-	-	800	30	446,000
Grafton,	223,975	-	-	667	10	84,710
Great Barrington,	148,590	350	350	336	70	81,440
Greenfield,	71,000	-	-	235	10	56,000
Haverhill,	418,095	-	-	775	15	332,640
Holyoke,	346,800	-	-	1,160	-	116,000
Hudson,	35,290	-	-	71	-	10,790
Hyde Park,	450,680	-	-	829	22	92,003
Lawrence,	1,182,004	12,864	55,584	2,426	25	322,848
Lee,	204,000	-	-	403	12	58,000
Lenox,	25,000	25,000	25,000	-	-	-
Leominster,	362,000	230	230	642	8	70,000
Lexington,	172,500	-	-	552	37	52,800
Lowell,	726,944	-	-	1,200	50	462,320
Lynn,	1,856,510	-	-	3,600	-	528,000
Malden,	2,682,566	-	-	7,461	20	700,000
Marlborough,	249,309	-	-	719	22	97,000
Milford,	170,360	-	-	555	-	56,000
Milbury,	90,810	-	-	130	28	31,270
Milton,	566,083	-	-	973	15	147,840
Nantucket,	182,840	-	-	424	5	49,690
Natick,	359,138	-	-	600	35	63,360
New Bedford,	983,941	8,401	39,966	1,225	51	169,133
Newburyport,	158,150	-	-	472	-	79,200
Newton,	1,312,681	-	-	3,976	-	513,992
North Adams,	217,800	-	-	450	25	56,000
Northampton,	512,106	-	-	890	15	146,350
Orange,	206,692	-	-	575	10	57,360
Pittsfield,	529,050	1,075	1,675	1,307	32	160,300
Plymouth,	200,470	-	-	458	27	67,267
Quincy,	585,200	-	-	1,573	45	171,600
Rawson (Leicester),	210,899	-	-	542	8	70,200
Salem,	952,870	-	-	2,026	39	248,935
Somerville,	1,430,118	-	-	3,404	26	419,650
Southbridge,	194,852	-	-	475	-	49,375
South Hadley Falls,	69,000	-	-	325	13	50,000

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Spencer,	41,676	-	-	400	4	40,000
Stoughton,	69,905	-	-	300	-	69,905
Suburban (Revere),	740,892	-	-	1,584	35	227,040
Suburban (Boston),	381,156	2,414	9,656	30	115	50,000
Taunton,	159,755	-	-	630	-	80,000
Union (Franklin),	145,905	-	-	388	37	51,400
United (Springfield),	1,443,246	11,632	75,800	1,253	23	835,360
Uxbridge and Northbridge,	223,400	-	-	575	-	67,000
Waltham,	426,600	-	-	906	36	112,970
Ware,	74,520	-	-	334	21	20,500
Webster,	98,420	-	-	364	2	52,500
Westborough,	124,424	-	-	332	-	50,987
Westfield,	119,935	-	-	411	14	54,276
Weymouth,	540,330	-	-	1,163	12	169,138
Whitman,	206,000	-	-	622	10	73,920
Winchendon,	125,900	198	198	343	31	35,400
Woburn,	1,045,528	-	-	2,824	166	438,240
Worcester,	1,244,330	10,560	-	3,382	-	320,235

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1896, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland,	-	-	-	-	-	33	5,812
Adams,	-	-	-	-	40	-	11,000
Amherst,	-	-	-	-	-	28	5,000
Amesbury,	-	-	21	86	71	6	33,938
Andover,	-	-	-	-	6	25	19,200
Athol,	-	-	-	-	40	10	12,000
Attleborough,	2	-	-	14	87	4	25,000
Beverly,	-	-	-	-	26	89	33,500
Blackstone,	-	-	-	-	-	36	5,000
Block Plant,	-	2	-	3	-	-	-
Blue Hill (Canton),	-	-	-	-	47	-	6,000
Boston,	27	-	654	1,468	859	3,493	2,687,706
Bridgewater,	-	-	-	-	32	3	9,000
Brookline,	-	4	11	152	42	440	263,130
Cambridge,	-	145	-	250	34	462	348,000
Central Mass. (Palmer),	-	1	-	50	-	110	30,000
Charlestown,	1	-	-	$\frac{1}{2}$	70	202	216,985
Chelsea,	-	-	30	115	100	210	130,000
Clinton,	-	-	-	-	4	43	32,869
Cottage City,	-	-	-	-	59	-	5,460

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Dedham,	-	-	-	-	-	33	15,529
Easthampton,	-	-	-	-	-	37	7,000
Edison (Boston),	-	1,589	-	5,131	1,112	-	258,883
Edison (Brockton),	-	52	16	364	87	253	211,500
Edison (Fall River),	-	109	2	436 $\frac{3}{4}$	2	-	-
Fall River,	-	17	-	31	155	465	445,000
Fitchburg,	1	1	7	46 $\frac{1}{2}$	63	224	160,000
Framingham,	-	-	-	-	2	63	18,299
Franklin,	-	-	-	-	22	-	7,000
Gardner,	-	-	-	-	51	68	23,600
Gloucester,	-	-	41	131	36	25	21,000
Greenfield,	-	10	-	30 $\frac{3}{4}$	53	9	22,000
Haverhill,	-	9	59	351 $\frac{1}{4}$	95	174	128,170
Holyoke,	-	2	26	70 $\frac{3}{4}$	187	237	300,000
Hudson,	-	-	-	-	20	4	9,000
Hyde Park,	-	-	-	-	57	115	45,222
Lawrence,	-	203	-	311 $\frac{1}{2}$	256	180	163,735
Leominster,	-	-	-	-	28	60	30,976
Lexington,	-	-	-	-	-	38	5,500
Lowell,	2	-	152	852	305	376	424,695
Lynn,	-	-	68	492	207	464	368,600
Malden,	-	-	14	59	85	197	87,378
Marlborough,	-	-	-	-	48	53	39,816
Milford,	-	-	9	17 $\frac{1}{2}$	90	5	25,000
Millbury,	1	-	-	$\frac{1}{8}$	33	-	7,485
Nantucket,	-	-	-	-	45	2	8,100
Natick,	-	-	11	56	-	37	12,500
New Bedford,	-	104	42	345 $\frac{3}{4}$	192	203	144,305
Newburyport,	-	4	15	32	150	7	43,500
Newton,	-	-	-	-	3	141	100,000
North Adams,	-	7	-	37	95	113	90,000
Northampton,	-	-	24	72 $\frac{1}{2}$	154	26	48,000
Orange,	-	-	-	-	41	8	13,000
Pittsfield,	-	30	11	274	90	56	61,655
Plymouth,	-	2	21	341 $\frac{1}{2}$	34	6	8,088
Quincy,	-	-	17	118	-	93	32,500
Salem,	-	-	62	287	88	235	167,000
Somerville,	18	-	8	66 $\frac{3}{4}$	38	450	256,575
Southbridge,	-	-	-	-	87	5	28,500
South Hadley Falls,	-	-	-	-	2	-	-
Spencer,	-	-	-	-	70	-	20,000
Stoughton,	-	-	-	-	70	-	15,500
Suburban (Revere),	-	-	-	-	22	78	23,233
Suburban (Boston),	-	-	126	490	183	47	125,106
Taunton,	-	-	7	46	97	123	100,000
Union (Franklin),	-	-	-	-	43	6	9,732
United (Springfield),	2	-	78	539	341	617	501,144
Uxbridge and Northbridge,	-	-	-	-	69	-	4,000
Waltham,	-	2	40	224 $\frac{3}{4}$	102	69	81,100
Ware,	-	-	-	-	54	16	22,000
Webster,	-	-	-	-	19	54	27,100
Westborough,	-	-	-	-	32	-	10,000
Westfield,	-	-	-	-	125	13	48,500
Weymouth,	-	-	-	-	-	39	7,854
Whitman,	-	-	-	-	46	27	1,700
Winchendon,	-	-	-	-	23	17	10,128
Woburn,	-	-	8	52	44	75	57,151
Worcester,	-	-	98	466	292	530	622,428

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last: —

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	-	-	-	6,539	16	319	-	-	-	-	-
Adams,	-	-	-	292	16	58	-	-	-	-	-
Amherst,	-	-	-	1,545	16	116	-	-	-	-	-
Amesbury,	19	1,200	8	400	16	104	12	32	1	4	10
				500	20						
Andover,	-	-	-	75	10	117	-	-	-	-	-
				2,922	16						
				3	32						
Athol,	2	1,200	1	375	16	11	1	32	1	6	1
Attleborough,	27	1,200	11	525	16	32	9	32	-	3	2
Beverly,	27	1,200	17	1,429	16	64	-	-	-	-	-
Blackstone,	-	-	-	250	16	6	-	-	-	-	-
Blackstone,	-	-	-	1,785	16	39	-	-	-	-	-
Block Plant,	-	-	-	3,200	16	93	-	-	-	-	-
Blue Hill (Canton),	-	-	-	50,629	16	218	48	32	14	142	211
Boston,	{ 859	{ 1,200	727	{ 1,510	{ 16	{ 74	{ 33	{ 65	{ 25	{ 1	{ 7
	{ 1,334	{ 2,000		{ 5	{ 150						
Bridgewater,	1	2,000	1	22,002	16	409	4	25	-	-	-
				33	32	656	7	32	-	17	55
Brookline,	31	2,000	10	15,000	16		11	65	5		
Cambridge,	44	1,200	34		16						

Central Mass. (Palmer),	.	.	-	-	{ 93 2,376 1,441 47 9	203	3	25	2	-	1
Charlestown, . . . .	.	.	97	2,000	46	1,285	{ 1 6	32 65	4	5	1
Chelsea, . . . . .	.	.	97	1,200	25	4,800	-	-	-	16	9
Church Green (Boston),	.	.	12	1,200	4	8,692	-	-	-	2	33
Clinton, . . . . .	.	.	4	1,200	1	2,300	4	25	2	-	-
Cohasset, . . . . .	.	.	-	-	-	1,526	-	-	-	-	-
Cottage City, . . . .	.	.	15	1,600	10	-	-	-	-	-	-
Dedham, . . . . .	.	.	10	1,200	4	3,038	-	-	-	4	-
			{ 118 55 306 593 40 248 178	{ 600 900 1,200 2,000 4,000 1,200 2,000	419	114,354	-	-	-	214	607
Edison (Boston), . . .	.	.	.	.	.	.	-	-	-	-	-
Edison (Brockton), . .	.	.	.	.	27	7,761	-	-	-	18	28
Edison (Fall River), .	.	.	-	-	-	11,000	-	-	-	-	109
Fall River, . . . . .	.	.	16	1,200	29	1,699	-	-	-	-	14
Fitchburg, . . . . .	.	.	71	1,200	19	3,000	-	-	-	5	2
			{ 574 2,870 16 60 140	{ 10 16 20 25 32	9	154	{ 12 6	25 32	1	7	-
Framingham, . . . . .	.	.	12	1,200	.	.	-	-	-	-	-
Franklin, . . . . .	.	.	-	-	-	35	-	-	-	-	-
Gardner, . . . . .	.	.	61	1,200	22	3,800	17 12	20 32	-	12	-
Gloucester, . . . . .	.	.	12	1,200	9	2,615	{ 9	32 65	5	7	35
Grafton, . . . . .	.	.	-	-	-	791	-	-	-	-	-
Great Barrington, . .	.	.	-	-	-	1,850	-	-	-	-	-
			{ 150 250 2,400	{ 6 10 16	4	108	-	-	-	-	2
Greenfield, . . . . .	.	.	13	1,200	.	.	-	-	-	4	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Haverhill,	95	1,200	25	3,500	16	79	-	-	-	15	36
Holyoke,	186	2,000	88	1,300	16	148	-	-	-	25	30
Hudson,	9	1,200	7	278	16	25	21	65	1	1	-
Hyde Park,	47	2,000	11	6,150	16	296	-	-	-	8	1
Lawrence,	230	2,000	60	705	20	453	-	-	-	37	65
Lee,	-	-	-	7	16	107	-	-	-	-	-
Lenox,	-	-	-	1,892	16	27	-	-	-	-	-
Leominster,	28	1,200	24	781	10	277	1	25	1	9	1
Lexington,	-	-	-	4,293	16	91	-	-	-	-	-
Lowell,	238	2,000	87	292	20	337	-	-	-	42	82
Lynn,	10	1,200	80	12,000	16	350	1	25	2	27	34
Malden,	27	2,000	6	10,323	16	955	1	32	-	4	10
Marlborough,	45	1,200	16	17,824	16	175	4	65	-	9	-
Milford,	35	1,200	10	3,813	16	76	8	25	6	2	6
Millbury,	-	-	-	1,500	8	79	-	-	-	-	-
	-	-	-	12	10	-	-	-	-	-	-
	-	-	-	42	16	-	-	-	-	-	-
	-	-	-	1,051	20	-	-	-	-	-	-
	-	-	-	33	32	-	-	-	-	-	-
	-	-	-	8	16	-	-	-	-	-	-
Milton,	-	-	-	4,125	32	150	-	-	-	-	-
	-	-	-	85	16	-	-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Lower.
Suburban (Boston),	229	2,000	85	10,955	16	333	{	25 } 100 }	1	33	77
Taunton,	98	1,200 }	33	4,308	16	113	-	-	-	15	3
Union (Franklin),	7	1,200	2	2,768	16	124	-	-	-	-	-
United (Springfield),	387	1,200	62	19,508	16	553	4	32 }	-	43	30
Uxbridge and Northbridge,	-	-	-	3,300	16	216	-	125 }	-	-	-
Waltham,	37	1,200	13	4,889	16 }	249	-	65 }	1	11	12
Ware,	23	1,200	8	1,270	16 }	98	-	-	-	7	-
Webster,	11	1,200	2	593	16 }	90	-	-	-	2	-
Westborough,	-	-	-	3,343	16 }	135	-	-	-	-	-
Westfield,	32	2,000	15	533	16 }	77	-	-	-	8	-
Weymouth,	3	1,200	1	4,665	16 }	219	-	-	-	1	-
Whitman,	43	1,200	17	1,971	16 }	136	-	-	-	9	-
				20	10 }						
				1,089	16 }						
				20	20 }						
				240	20 }						
				6	25 }	84	-	-	-	6	-
				43	32 }						
				4	50 }						
				4	52 }						
				3	64 }						
Winchendon,	15	1,200	10	7,562	16 }	337	1	25 }	1	9	6
				13,351	16 }	383	-	-	-	43	93
Woburn,	19	2,000	11								
Worcester,	348	2,000	102								

The following table shows the number of *public* lamps of each candle-power in use June 30, 1896, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland, . . .	{ 379	25	{ 376 }	5.1	23.4	{ \$14 per year.
Adams,	{ 33	1,200	{ 32 }	4.8	26.7	{ \$66 per year.
Amberst,	{ 28	1,200	{ 23 }	4.8	22.2	{ \$75 per year.
Amesbury,	{ 22	25	{ 22 }			{ \$80 per lamp per year.
	{ 2	32	{ 2 }			{ \$21.43 per year.
	{ 61	1,200	{ 61 }	5.9	21.7	{ \$30 per year.
Andover,	{ 73	25	{ 71 }	4.5	23.3	{ \$75 per year.
	{ 31	1,200	{ 30 }			{ \$3,700 per year for 31 arcs and 73 incandescents.
Athol,	{ 17	32	{ 17 }	4.8	25.8	{ \$17.50 per year for each additional incandescent light.
Attleborough,	{ 39	1,200	{ 41 }			{ \$15 per year.
Beverly,	{ 64	1,200	{ 57 }	5.1	22.2	{ \$75 per year.
Blackstone,	{ 88	1,200	{ 87 }	1 -	25.0	{ \$75 per year.
	{ 16	52	{ 14 }	10.1	30.3	{ 30 cents per night.
	{ 35	2,000	{ 35 }			{ \$140 per year for an arc lamp, — four 32 c.-p. lamps equivalent to one arc lamp.
Blue Hill (Canton), . . .	{ 66	32	{ 66 }	2 -		{ \$5,800 per annum for all lights and exemption from taxes.
Boston,	{ 54	32	{ 48 }			{ Average, for incandescents, 8 cents per 16 c.-p. lamp for ten hours; for arcs, 35 cents per light per night.
Bridgewater,	{ 2,159	2,000	{ 2,079 }	10.5	30.5	{ \$70 per year.
	{ 35	2,000	{ 35 }	4.7	24.1	

¹ No record.

² No record; moon schedule.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Brookline,	{ 3 14 25 1 391	{ 16 25 65 2,000	{ 3 14 1 367	10.5	30.5	{ 65 c.-p. at 20 cents per night, other incandescents \$36 per year each. { 40 cents per night.
Cambridge,	{ 271 462	{ 32 1,200	{ 236 462	10.7	30.5	{ \$30 per year. { \$100 per year.
Central Mass. (Palmer),	{ 140 110	{ 25 1,200	{ 126 108	4.8	24.2	{ \$15 per year. { \$75 per year.
Charlestown,	{ 175 201	{ 2,000 1,200	{ 108 199	10.4	30.5	{ 35 cents per night. { 30 cents per night.
Chelsea,	{ 172 43	{ 25 1,200	{ 170 43	11.2	29.1	{ 9 cents per night. { 35 cents per night.
Clinton,	{ 43 278	{ 1,200 30	{ 43 250	10.3	26.5	{ 35 cents per night. { \$20 per year.
Cohasset,	{ 44	{ 1,600	{ 44	6.0	25.0	{ \$40 per season of 91 or 92 days.
Cottage City,	{ 444 23	{ 25 1,200	{ 370 21	4.6	23.2	{ Ten-year contract, 19 arcs and 314 incandescents to 12.30 A.M. for \$5,000 per year. Additional lights: arc \$70, incandescent \$16 each, per year. Arcs burned all night 66½ per cent. extra.
Dedham,	{ 37 282 241 449	{ 1,200 15 1,200 2,000	{ 37 298 227 424	7.8	28.3	{ \$62.50 per year. { \$14.50 per year. { 200 at \$90, others \$85.50 per year.
Easthampton,	{ 218 242	{ 1,200 25	{ 209 229	10.8	30.5	{ 43 cents per night. { \$120 per year.
Fall River,	{ 53 12	{ 1,200 2,000	{ 47 22	9.5	30.5	{ \$17.50 per year. { \$70 per year.
Fitchburg,	{ 22 58	{ 2,000 1,200	{ 22 55	5.2	24.3	{ \$85.70 per year. { \$15 per year.
Framingham,	{ 44	{ 25	{ 40	6.0	25.9	{ \$75 per year.
Franklin,	{ 53	{ 1,200	{ 51	4.4	24.4	{ \$21 per light per year; March 1 to July 1, 1896, 6½ cents per light per night.
Gardner,	{ 53	{ 1,200	{ 51	6.3	21.2	{ July 1, 1895, to March 1, 1896, \$125 per light per year; March 1 to July 1, \$80 per year.
Gloucester,	{ 138	{ 25	{ 126	5.2	22.0	{ 6½ cents per night.
Gloucester,	{ 138	{ 25	{ 126	5.4	22.0	

Grafton,	230	25	224	5.0	24.2	\$12 per year.
Great Barrington,	152	32	152	7.9	27.6	\$254.50 per month for 152 lamps.
Greenfield,	6	32	6	4.8	25.4	{ \$25 per year.
	48	1,200	48			{ \$74.03 per year.
Haverhill,	174	2,000	170	10.1	29.1	{ 38 cents per night in Haverhill.
						{ 39 cents per night in Bradford.
Holyoke,	236	1,200	236	10.8	30.5	{ \$100 per year, 5 cents extra per night for mast-arm lights.
Hudson,	14	1,200	14	8.3	30.5	{ \$100 per year.
Hyde Park,	54	25	49	5.4	26.1	{ Seven-year contract 105 arcs for \$7,000 per year; additional lights per year, arc, \$70, incandescents, \$16.
	114	2,000	111			{ \$1.50 per month.
	542	20	120	6.2	30.5	{ \$2.25 per month.
			431	10.4		{ \$7.50 per month.
Lawrence,	98	1,200	87	10.5	30.5	{ \$8.33 per month.
	96	2,000	96			{ \$1.50 per month.
	4	20	4	6.2	30.5	{ \$2.25 per month.
	18	2,000	17	7.3	22.5	{ \$1.50 per month.
			1	6.9	27.5	{ \$5.83 per month.
North Andover,	33	1,200	32	6.0	27.5	{ \$1.25 per month.
	102	30	102	6.0	23.5	{ \$5.41 per month.
Lee,	62	25	58	6.3	26.1	{ \$12.50 per year.
	59	1,200	60			{ \$16 per year.
Leominster,	125	30	125	5.1	23.7	{ \$72 per year.
	14	32	37			{ \$1,000 yearly contract for 37 arcs and 118 incandescents,
Lexington,	37	1,200	37			{ \$75 each for additional arc lights and \$15 each for addi-
	443	2,000	425			{ tional incandescent lights.
Lowell,	1,151	25	1,122	7	30.5	{ 35 cents per night.
						{ \$20 per year.
	10	32	10	8.6	29.1	{ \$146 per year.
Lynn,	252	2,000	249	10.7	30.5	{ \$16 per year.
	4	25	4	7.9	20.0	{ \$72 per year.
Nabant,	40	1,200	40		20.0	{ \$72 per year.
Saugus,	62	1,200	47	7.9	26.4	{ \$16 per year.
	26	25	20	6.4		{ \$72 per year.
Swampscott,	96	1,200	92			{ \$72 per year.

¹ Dark to 1 A.M.; no record.² Moon schedule; no record.³ Dusk to dawn; no record.⁴ Every night; no record.⁵ From July 1, 1895, to March 1, 1896, arcs burned 25 nights per month all night; incandescents every night to 12.30 A.M. From March 1 to July 1 all lights 20 nights per month to 12.30 A.M.⁶ Dark to 12.30 A.M.; no record.⁷ Dark to daylight; no record.

COMPANY.	Number of Public Lamps	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
{ Malden, . . .	{ 856	{ 25	{ 807	{ 10.4	{ 1 -	{ The incandescents and ninety-four arcs \$26,603.60 for the year, four arcs at \$100 per lamp per year.
{ Medford, . . .	{ 474	{ 25	{ 472	{ 5.6	{ 30.5	{ All lights \$13,417.50 per year, arcs running every night, incandescents, every dark night to 12 15 A.M.
{ Melrose, . . .	{ 430	{ 25	{ 400	{ 5.7	{ 20.0	{ All lights running every dark night until 12.15 A.M., for \$10,944 per year.
{ Everett, . . .	{ 402	{ 25	{ 370	{ 4.8	{ 25.7	{ All lights running every dark night until 12.15 A.M., for \$9,990.84 per year.
{ Marlborough, . . .	{ 163	{ 25	{ 162	{ 6.5	{ 30.5	{ \$17.50 per year.
{	{ 56	{ 1,200	{ 56			{ \$90.00 per year.
{ Milford, . . .	{ 44	{ 25	{ 44	{ 4.8	{ 30.5	{ \$22.50 per year.
{	{ 45	{ 1,200	{ 42			{ \$100. per year, to 11 P.M. six nights and 12 P.M. one night per week.
{ Millbury, . . .	{ 6	{ 32	{ 6	{ 4.6	{ 24.9	{ \$20 per year.
{ Milton, . . .	{ 33	{ 1,200	{ 33			{ \$75 per year.
{ Nantucket, . . .	{ 438	{ 25	{ 414	{ 11.1	{ 28.5	{ \$20 per year.
{	{ 54	{ 25	{ 55	{ 2 -	{ 2 -	{ Contract price \$2,400 for 22 arcs, and 57 incandescents and 3 arcs extra in summer months.
{ Natick, . . .	{ 107	{ 25	{ 127			{
{	{ 30	{ 1,200	{ 30	{ 6.7	{ 26.2	{ Incandescents, \$20.70 per year.
{	{ 20	{ 25	{ 20			{ Arcs, \$82.81 per year.
{ New Bedford, . . .	{ 67	{ 16	{ 65	{ 10.1	{ 25.6	{ 7 cents per night.
{	{ 1	{ 32	{ 1			{ 14 cents per night.
{ Fairhaven, . . .	{ 173	{ 2,000	{ 165	{ 9.8	{ 25.2	{ 40 cents per night.
{	{ 83	{ 16	{ 82	{ 5.6	{ 20.0	{ \$1.30 per month.
{ Newburyport, . . .	{ 15	{ 20	{ 16			{ \$13.14 per year, average.
{	{ 2	{ 32	{ 16	{ 5.7	{ 24.0	{ \$73.50 per year.
{ Newton, . . .	{ 144	{ 1,200	{ 140			{ \$15.75 per year.
{	{ 916	{ 25	{ 887	{ 11.1	{ 30.5	{ \$109.50 per year.
{ North Adams, . . .	{ 141	{ 1,200	{ 138			{ 14 1/2 cents per night.
{	{ 4	{ 65	{ 4	{ 10.9	{ 30.5	{ 29 cents per night.
{ Northampton, . . .	{ 105	{ 1,200	{ 104			{ \$67.50 per year running till midnight; 20 lights run all night at \$86.25.
{	{ 4	{ 25	{ 2 -	{ 2 -	{ 2 -	{
{	{ 149	{ 1,200				{

Orange,	{	2	25	{	2	4.6	24.7	{	65 cents to \$1.50 each per month.
	{	45	1,200	{	44			{	\$75 per year.
Pittsfield,	{	381	25	{	47	10.6	30.5	{	\$22.50 per year.
	{			{	326	5.9	30.5	{	Inside mile circle \$15.50 per year; outside, \$18.00.
	{	61	1,200	{	19	9.5	28.7	{	\$95 per year.
	{			{	42	5.3	27.2	{	\$62.50 per year.
Plymouth,	{	205	25	{	2	3	4	{	\$20 per year.
	{	58	32	{	—			{	\$21 per year.
	{	1	65	{				{	\$42 per year.
Quincy,	{	13	1,200	{	221	5.1	26.0	{	\$85 per year.
	{	246	25	{	98			{	\$20 per year.
Rawson (Leicester),	{	93	1,200	{	150	4.9	24.9	{	\$75 per year.
	{	153	25	{				{	\$20 per year.
Salem,	{	623	25	{	619	10.6	30.5	{	\$24 per year; \$18.25 per year for 10 — 25 candle-power lamps
	{	182	2,000	{	176			{	at Salem Willows till midnight during summer.
	{			{				{	40 cents per night; 27½ cents per night for 15 arcs at Salem
Somerville,	{	212	25	{	208	10.5	30.5	{	Willows till midnight during summer.
	{	349	1,200	{	349			{	\$25 per year.
	{	121	25	{	118			{	\$120 per year.
	{	80	1,200	{	73	6.5	30.5	{	\$24 per year.
	{	134	25	{	137			{	\$90 per year.
	{	12	1,200	{	12	6.5	20.3	{	\$20 per year.
	{	80	25	{	80			{	\$85 per year.
Southbridge,	{	2	65	{	60	4.8	23.0	{	\$15.50 per year.
	{	60	1,200	{				{	\$77.35 per year.
South Hadley Falls	{	150	40	{	150	4.8	26.7	{	\$18 per year.
	{	30	40	{	30			{	27 cents per night.
Spencer,	{	70	1,200	{	70	5.4	22.7	{	\$50 per year.
Stoughton,	{	67	800	{	67	5.8	22.3	{	\$16 per year.
	{	153	25	{	154			{	\$72 per year.
Suburban,	{	39	1,200	{	29	5.4	22.5	{	\$18.50 per year.
	{	118	25	{	117	6.4	22.5	{	\$87 per year.
Taunton,	{	39	1,200	{	37			{	34 cents per night.
	{	112	1,200	{	107	6.8	25.4	{	

¹ 19 arcs run every night, all others every dark night.² No record.³ Dark to midnight.⁴ Moon schedule.

COMPANY.	Number of Public Lamps.	Nonhal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Union (Franklin),	{ 40 1 4 42 200 20 571 6 69 43 128 50 63 41 28 7 78 237 34 114 6 26 40 25 123 23 159 19 318 68 46 433	{ 25 32 65 1,200 32 25 1,200 25 2,000 25 1,200 2,000 1,200 1,200 32 1,200 25 2,000 25 1,200 32 1,200 25 2,000 25 1,200 25 2,000 25 2,000 25 1,200 25 2,000	{ 40 1 6 41 200 20 563 6 69 39 119 48 62 41 28 7 78 225 33 114 6 26 40 25 123 23 159 19 304 56 44 456	{ 4.2 10.9 5.0 6.7 4.7 5.4 4.9 6.5 5.5 3.7 4.9 6.0 10.5	{ 22.7 30.5 25.0 30.5 25.7 30.5 24.0 30.5 22.5 21.5 26.6 20.0 30.5	{ \$15 per year. \$2.25 per month. No charge for 65 candle-power lamps. \$75 per year. \$16 per year to 1 o'clock A.M. \$24 per year. \$75 per year. \$20 per year. \$70 per year. 8 cents per night. 23 cents per night. \$75 per year for 40 lights, \$60 each for all over 40. \$82.50 per year. \$25 per year. \$66 per year. \$20.50 per year. First 50 arc lights \$82 each per year; others, \$75 per year. \$18.64 per year. \$70 per year. \$12.50 per year. \$80 per year. \$15 per year. \$75 per year. \$15 per year. \$81 per year. \$15 per year. \$90 per year. \$15 per year. \$75 per year. \$24 per year. 35 cents per night.
United (Springfield),						
Uxbridge and Northbridge,						
Waltham,						
Ware,						
Webster,						
Westborough,						
Westfield,						
Weymouth,						
Whitman,						
Winchendon,						
Woburn, { Stoneham, Winchester, Woburn, .						
Worcester,						

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1896 :—

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.	
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Abington and Rockland,	-	-	1 cent,	-	-	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring and re-novels.
Adams,	-	1 cent,	-	For 16 c. p. lights for business places open 6 nights per week until 11 P.M., \$12.00; open 4 nights per week, \$9.00 per year.	-	Renovels free; wiring in stores and offices free, in dwellings at cost.
Amesbury,	-	-	-	10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumer's expense.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Amesbury — <i>Con.</i> ,	•	-	-	per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each addi- tional night per week. Contracts based on meter rate.	-	Dwelling-house wiring at cost; commercial wiring free; renewals at con- sumer's expense. A few lights by contract. Wiring stores, free, all other places, from \$2.50 to \$5.00 per outlet; re- newals on contract lights free; meter customers pay for renewals. Arc lights are run only when street lights are used.
Amherst,	•	1 cent,	-	-	-	Customers by meter pay for all incandescent lamps. Renewals free to contract customers. Customers pay for wiring and renewals.
Andover,	•	24 cents, •	-	-	-	
Athol,	•	20 cents, •	-	\$15.00 per lamp per year for 32 c. p. lamps.	\$75.00 per lamp per year.	
Attleborough, . . .	•	25 cents, •	-	90 cents per lamp per month.	5 cents per inch of carbon burned.	
Beverly,	•	25 cents, •	-	16 c. p. lamps, 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; five nights per week, 93 cents each per month; 4 nights per week,	40 cents per night. Discount of 10 per cent. if paid on or before the 15th of the month.	

Block Plant,	16½ cents, .	-	-	87½ cents each per month; 3 nights per week, 82 cents.	-	Customers pay for wiring. Renewals free. Open wiring \$2.00 per outlet; let; \$3.00 per outlet concealed. Lamp renewals, 30 cents each.
Blue Hill (Canton),	-	-	1 cent,	\$10.00 per light per year.	-	Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by cus- tomer.
Boston,	-	-	1 cent,	125 c. p. lamps for 12 months, each lamp 50 cents per day; 65 c. p. lamps for 12 months, 30 cents per day; 32 c. p. lamps for 12 months, 20 cents per day.	1 lamp for 12 months, 75 cents; for 6 months, 80 cents; for 3 months, 90 cents per day; 2 lamps for 12 months, each 70 cents; for 6 months, each 75 cents; for 3 months, each 85 cents per day; 3 or 4 lamps for 12 months, each 65 cents; for 6 months, each 70 cents; for 3 months, each 80 cents per day; 5 to 7 lamps for 12 months, each 60 cents; for 6 months, each 65 cents; for 3 months, each 75 cents per day; 8 or 9 lamps for 12 months, each 55 cents; for 6 months, each 60 cents; for 3 months, each 70 cents per day; 10 lamps for 12 months, each 50 cents; for 6 months, each 55 cents; for 3 months, each 65 cents per day. \$70.00 per lamp per year.	Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract cus- tomers; to meter cus- tomers 35 cents per lamp.
Bridgewater,	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	-	

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.		
Brookline,	-	-	1 cent, .	For lights burning until 7.30 p.m., \$12.00 each per year; until 8.30 p.m., \$15.00 each per year; until 11.30 p.m., \$18.00.		Lamps free to contract customers only.

Cambridge,	16 $\frac{3}{4}$ cents,	1 cent,	.	-	per year or \$5.17 per month; not later than 10 p.m., \$75.00. For lights burning not later than 11 p.m., seven nights per week, \$100 per year. All night arcs 50 cents; to 11 p.m., 30 cents per night. Temporary arcs \$1.00 per night.
Central, Mass. (Palmer),	-	-	.	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night \$120.00 per lamp per year.
Charlestown,	-	-	.	-	10 c. p. lamp to 9 o'clock, burning 4 nights per week, \$5.00; 16 c. p. to 9 o'clock, burning 4 nights per week, \$8.00; 20 c. p. to 9 o'clock, burning 4 nights per week, \$9.00; 24 c. p. \$10.00 per year.
Chelsea,	-	-	.	1 cent,	50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night.
Church Green,	-	-	.	1 cent,	16 c. p. lamps, \$1.25 each per month for stores.
Clinton,	-	-	.	1 $\frac{1}{2}$ cents,	Discounts on bills of \$100.00 per month, 25 per cent.; on bills exceeding \$100.00, from 30 to 50 per cent. according to size of bill.
					\$1.00 per light per month.
					One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each.
					5 cents per lamp hour.
					40 cents per lamp per night until 12 p.m., 25 cents until 6.30 p.m.
					First lamp free; renewals 25 cents each.
					Renewals free.
					Lamp renewals free.
					Wiring at cost; renewals free.
					Wiring in private houses 25 cents per lamp, elsewhere free.
					Consumers pay for lamps and wiring. Fifteen per cent. discount from meter rates on bills paid before the 15th of the month.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Cohasset,	22 cents, .	-	-	Special contract rates for each customer.	-	Customers pay for re- newals.
Cottage City,	-	-	-	Contracts based on \$10.00 per lamp per year burning until 10 P.M.	Single lights, \$50 00 per sea- son of 92 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each. \$70.00 per year per lamp.	-
Dedham,	20 cents, .	-	-		2,000 c. p., 11 cents per lamp per hour; 1,200 c. p 10 cents per hour; 600 c. p., 8½ cents per hour; 400 c. p, 5½ cents per hour.	Customers pay for renew- als.
Edison (Boston),	-	-	1 cent, .	-	Two nights per week, each lamp \$7 00 per month; 3 nights, \$8.00; 4 nights, \$9.00; 7 nights, \$10.00.	Lamp renewals free.
Edison (Brockton),	20 cents, .	-	1 cent, .	-		Lamp renewals free.
Edison (Fall River),	-	-	1 cent, .	-	First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each suc- ceeding light, \$5.00.	Inside wiring at net cost; renewals free.
Fall River,	15 cents, .	-	-	-	One light, 3 nights per week, \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month each; 1 light 6 nights per week, \$9.00 per month;	Lamp renewals free.
Fitchburg,	20 cents, .	-	-	\$1.50 per month, for each 16 c. p. lamp.		Wiring free; customers pay for lamps and re- newals.

Framingham,	.	.	-	-	Every night, \$1.00 per lamp per month; 6 nights per week, 90 cents.	2 or more lights, 6 nights, \$8.00 per month each; 1 light, 7 nights per week, \$10.00 per month; 2 or more lights 7 nights, \$9.00 per month each.	No free wiring; renewals free.
Franklin (Turner's Falls),	.	.	-	-	Four nights in the week to 9 p.m., \$7.00 per year; 6 nights in the week to 11 p.m., \$10.00; 7 nights, \$11.00 per lamp.	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	Wiring and renewals free.
Gardner,	.	.	-	-	Stores, \$7.50, \$9.50 or \$10.50 per lamp per year, for 4, 5 or 6 nights per week.	For yearly contract, 6 nights per week, \$77.78 per lamp; 5 nights, \$86.67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16½ per cent. off regular price.	Incandescent lamp renewals free to meter customers, at cost to others. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent. if paid before the 10th of the month.
Gloucester,	.	.	-	-	\$1.00 per month for each 16 c. p. lamp.	Running every night, \$8.00 per lamp per month; 6 nights per week, \$7.00. Temporary lights, 50 cents per night.	Wiring at cost; renewals free to contract customers; to meter customers at cost.
Grafton,	.	.	-	1 cent,	\$10.00 per year for each 16 c. p. lamp.	-	Customers charged for wiring and lamps.
Great Barrington,	.	.	-	1 cent,	Over 400 ampere hours per month, the rate is ¼ cent per ampere hour.	-	Customers charged for wiring and lamps.
Greenfield,	.	.	-	1 cent,	-	1 cent for 64 watt hours.	Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.		
Haverhill,	20 cents, .	-	-	-	Outside lights \$8.00 each per month. Inside lights, 3 or less, \$6.25 each per month; 4 to 6, \$6.00 each; 7 to 10, \$5.00 each. Temporary lighting, 50 cents per light per night. Six nights per week, until 11 P.M., \$100.00 per light per year; 4 nights until 10.30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10.30 P.M., other nights to 6.30 P.M., \$70.00. \$6.25 per lamp per month, burning until 10 P.M. \$70.00 per lamp per year.	Wiring at cost; renewals free.
Holyoke,	-	-	1½ cents, .	-		Arc wiring free; incandescent renewals at cost. Discounts from 5 to 33½ per cent., according to amount used.
Hudson,	-	-	1 cent, .	\$1.00 per lamp per month.		Customers charged for wiring and renewals. No free wiring; customers pay for lamps.
Hyde Park,	20 cents, .	-	-	\$10.00 each lamp per year running until 10 P.M.		Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.
Lawrence,	18 cents, .	-	1 cent, .	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	Wiring and renewals at customer's expense.
Lee,	20 cents, .	-	-	75 cents per lamp per month.	-	

Lenox,	1.1 cents, .	-	-	-	Wiring and renewals at customer's expense.
Leominster,	20 cents, .	-	-	-	Renewals at customer's expense. Wiring at cost.
Lexington,	27 cents, .	-	-	-	Wiring and renewals at customer's expense. Discounts if bills are paid on or before the 10th of the month; on monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.; \$30.00 and over, 25 per cent.
Lowell,	10 cents, .	-	-	-	Wiring and renewals at customer's expense.
Lynn,	16 cents; 14 to 12½ cents to large consumers.	-	-	-	Renewals free, on contract lights only. Wiring at customer's expense.
Malden,	25 cents, .	-	-	-	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.

\$72.00 per lamp per year, running 7 nights per week, until 11 p.m.
\$50.00 per year, 3 nights, until 11 p.m.

Lights running until 10 o'clock, \$10.00 each per year; until 12 o'clock, \$12.00; all night, \$18.00.

\$10.00 per lamp per month, burned 6 nights per week; 50 cents per lamp per night for irregular burning; on yearly contracts from \$8.00 to \$7.50 per lamp per month, graded according to number of lamps and nights burned.
One light 6 nights per week to 11 p.m., 1 night to 12 p.m., \$9.00 per month; 5 nights to 11 p.m., 1 night to 12 p.m., \$8.00; 4 nights to 6.30 p.m., 1 night to 11 p.m., and 1 night to 12 p.m., \$6.00 per month.

\$1.00 per lamp per month.

\$1.00 to \$1.25 per lamp per month.

For 1 light \$10.00 per month; for 2 lights, \$8.33½ each. Special rates for larger numbers, according to hours burned.

\$1.00 per lamp per month for 16 c. p. lamps; all night \$1.50 per month; special reduced rates where many lights are used.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Marlborough,	25 cents, .	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 P.M., \$10.00 per light per year; in stores averaging 6 nights per week until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00 per lamp per year. Where bill is less than \$2.00 per month, meter rental of from 15 to 50 cents per month, according to size of meter.	Burning 6 or 7 nights, 1 light, \$8.50 per month; 2 or more, \$7.50 each; 3 nights per week, 1 light, \$7.50 per month; 2 or more lights, \$5.00 each.	Wiring at cost and renewals free.
Milford,	28 cents for residences, 25 cents for stores.	-	-		Outside use, 6 or 7 nights per week. April to October, \$6.67 per lamp per month; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per month; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50 per month. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month.	Wiring and renewals at customer's expense. In stores, discounts on monthly bills for from 20 to 30 kilowatt hours, 1 cent per kilowatt hour; for 30 to 40 kilowatt hours, 2 cents; 40 to 50 kilowatt hours, 3 cents; over 50 kilowatt hours, 4 cents.
Millbury,	20 cents, .	-	-	Running until 10 P.M., \$10.00 per lamp per year.	-	Wiring at customer's expense. Lamps free to contract customers only.

Milton,	20 cents, .	-	-	One cent per 16 c. p. lamp-hour. \$10.00 per 16 c. p. lamp per year.	-	Wiring and renewals at customer's expense. Wiring at cost.
Nantucket,	-	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each.	\$100.00 per light per year.	Renewals free.
Natick,	-	-	-		First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per light per month.	Renewals free.
New Bedford,	-	1 cent,	1 cent,		Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year.	Discounts for payment on or before the 10th of the month on bills of \$8.00 per month and under for metered lights, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment.
Newburyport,	-	-	-	Series incandescent lights, 65 c p., 4 to 7 nights per week, 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per	4 to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights, \$6.25 each; 3 or more, \$5.67 each.	Eight per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals and wiring at consumers' expense.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Newburyport — <i>Con.</i> , .	-	-	-	week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	25 cents per 1,000 watt hours.	20 per cent. discount if paid on or before the 20th of month. Renew- als and wiring at cus- tomer's expense. Wiring Renewals free. Wiring done by customer. Dis- counts on monthly bills of 50 to 100 kilowatt hours, 2½ cents per kilo- watt hour; over 100 kilo- watt hours, 3½ cents. Lamps on meter at con- sumer's cost; other lamp renewals free.
Newton, 25 cents, .		-	-			
North Adams, 17½ cents, .		-	-	\$12.00 per lamp per year for 6 nights per week; \$10.00 for 4 nights per week; \$9.00 for 3 nights per week.	Single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each.	
Northampton, 20 cents, .		1 cent, .	-	-	\$75.00 per light per year burn- ing every night till 10 p.m.; \$100.00 till midnight; \$60.00 per light for 2 nights a week till 10 p.m.	A charge for renewals and wiring.
Orange, 17 to 20 cents.		-	-	50 cents to \$1 per lamp per month by contract, accord- ing to number of hours used per week and number of lamps.		Customers pay for wiring and renewals. Rate on monthly bills of from
Pittsfield, 1.2 cents, .		1.2 cents, .	-			

250 to 500 ampere hours,
1.1 cents per ampere
hour; 500 to 1,500, 1 cent;
1,500 to 2,500, 0.9 cent;
2,500 to 3,500, 0.8 cent;
3,500 or more, 0.7 cent.
5 per cent discount on
bills paid on or before
the fifteenth of the
month.

\$108.00, two or more, \$96.00 each; until 6.30 p.m. one evening and until 9.30 p.m. five evenings per week, for 1 lamp \$96.00, for two or more, \$84.00 each; until 6.30 p.m. two evenings and 9.30 p.m. four evenings, 1 lamp \$84.00, two or more, \$72.00 each; until 6.30 p.m. three evenings and 9.30 p.m. three evenings, 1 lamp \$72.00, two or more, \$60.00 each; until 6.30 p.m. four evenings and 9.30 p.m. two evenings, 1 lamp \$60.00, two or more, \$48.00 each; until 6.30 p.m. five evenings and 9.30 p.m. one evening, 1 lamp \$48.00, two or more, \$36.00 each. For five months' service from April 1 to September 1, burning from dusk until 9.30 p.m. six evenings per week, 1 lamp \$35.00, two or more, \$32.00 each; until 6.30 p.m. one evening and 9.30 p.m. five evenings per week, 1 lamp \$32.00, 2 lamps, \$28.00 each; until 6.30 p.m. two evenings and \$9.30 p.m. four evenings, one lamp \$28.00, two or more, \$25.00 each; until 6.30 p.m. three evenings and 9.30 p.m. three evenings, 1 lamp \$25.00, two or more, \$21.00 each; until 6.30 p.m. four evenings and 9.30

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield — <i>Con.</i> , .	-	-	-	-	P.M. two evenings, 1 lamp \$21.00, two or more, \$17.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, 1 lamp \$17.00, two or more, \$15.00 each. For seven months' service from September 1 to April 1, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$79.00, two or more, \$70.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings, 1 lamp \$70.00, two or more, \$62.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, 1 lamp \$62.00, two or more, \$53.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, 1 lamp \$53.00, two or more, \$45.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, 1 lamp \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, 1 lamp \$37.00, two or more,	

City	Rate	Notes	Remarks
Plymouth,	20 cents.	Burning 4 nights per week 80 cents per lamp per month ; 6 nights per week, 60 cents per month ; these rates for 16 c. p. lamps.	Wiring and renewals at cost.
Quincy,	-	1 cent,	Renewals and wiring at customer's expense.
Rawson (Leicester),	25 cents,	-	Renewals and wiring at customer's expense. Discounts : if paid on or before the 10th of the month, on bills of \$10 or less, 10 per cent, over \$10, 15 per cent.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	REMARKS.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Salem,	20 cents, .	-	-	-	\$11.50 per lamp per month for 7 nights per week to 11 o'clock; \$10.00 per month for 6 nights to 11 o'clock; \$8.50 for 1 night to 11 o'clock, 2 to 10.30 and 3 nights per week to 6.30; \$7.00 for 1 night to 11 o'clock and 5 nights to 6.30. \$75.00 to \$100.00 per year.	Renewals free, except broken lamps. Wiring at cost. For arc lamps 5 per cent. and for incandescent lights 25 per cent. discount for prompt payment.
Somerville,	20 cents, .	-	-	-		Renewals at customer's expense. Discount on incandescent light bills for payment before the fifteenth of the month, 10 per cent. on bills of \$10.00 and under, over \$10.00, 15 per cent. Wiring at cost.
Southbridge,	-	-	-	\$10.00 per lamp per year for 6 nights per week until 10 p.m.; 7 nights per week until 12 p.m., \$12.00; for 10 lights or more, 10 per cent. less. 6 nights per week to 6.30 p.m., \$6.00 per lamp per year; to 6.30 p.m. ordinarily and to 10 p.m., 2 nights per week, \$7.20; to 6.30 p.m. ordinarily and to 10 p.m.,	Burning 4 nights per week, \$60.00 per light per year; 7 nights, \$80.00.	
South Hadley Falls,	20 cents, .	-	-	-	-	5 per cent. discount on meter bills paid within 5 days. Wiring and renewals at cost.

Stoughton, Suburban (Revere),	25 cents,	-	-	3 nights per week, \$7.80; to 6.30 p.m. ordinarily and to 10 p.m., 4 nights per week, \$8.40; to 9 p.m., 6 nights per week, \$8.40; to 10 p.m., 6 nights per week, \$10.00; to 11 p.m., 6 nights, \$11.00. Prices are for 16 c. p. lamps.	\$60.00 per light per year. \$10.00 per lamp per month burning until 12 p.m. Summer rates, 55 cents per night per light.	Renewals paid by customers by meter, others free. Thirty-five cents per kilowatt hour to summer customers. Discount of 20 per cent. for prompt payment.
Suburban (Boston),	20 cents,	-	-	84 cents per lamp per month burning until 10.30 p.m.; until 12 p.m. \$1.00 per month; until daylight, \$18.00 per lamp.	For all day lights, 2,000 c. p., 75 cents per day; for lights dark to midnight, 1 to 5 lights 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each.	Renewals free. No wiring.
Taunton,	-	-	1 cent,	\$1.00 per light per month.	\$7.00 per lamp per month every night to 10.30 p.m.; \$3.50 per month for 3 nights per week.	Discount on incandescent lights about 10 per cent, on 15 lights or more by contract. Wiring at cost; renewals free except meter customers.
Union (Franklin),	20 cents,	-	-	16 c. p. lamps, every night to 10 p.m., \$10.00 per lamp per year; to 12 p.m., \$12.00; to daylight, \$18.00; 20 c. p. lamps to 10 p.m., \$12.00 per year; to 12 p.m., \$15.00; to daylight, \$21.00. Above 20 c. p., special rates.	Single lamp burning 4 nights per week to 10 p.m., \$60.00 per year; to 12 p.m., \$75.00; every night to 10 p.m., \$75.00 per year; to 12 p.m., \$90.00.	Wiring and renewals at customer's expense.

COMPANY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
United (Springfield),	-	14 cents,	-	-	Forty cents per light per night until 11 P.M.	Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 50 cents per lamp installed.
Uxbridge and North- bridge. Waltham,	-	-	1 cent,	\$10.00 per lamp per year.	-	Customers pay for wiring and renewals.
. . . .	-	-	14 cents,	For 16 c. p. lamps per month, 4 nights per week, \$1.25 each; 5 nights, \$1.30; 6 nights, \$1.35. All night lighting, \$2.00 per lamp per month.	6 or 7 nights per week to 12 P.M., 1 light, \$12.50 per month; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00 each; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each.	Discounts for payment on or before 15th of month, on arc lights and incandescent lights by meter 20 per cent; on all-night contract incandescent lights 25 per cent.; on other incandescent lights by contract 35 cents per lamp per month. Lamp renewals at expense of consumer.
Ware,	20 cents,	-	-	Three nights per week to 9.30 P.M., \$8.00 per lamp per year; 6 nights per week to 11 P.M., \$12.00 per year.	Three nights a week to 10.30 P.M., \$50.00 per light per year; 6 nights a week to 11 P.M., \$75.00.	Wiring at cost; renewals at one-half cost.

Webster,	.	.	20 cents,	.	1 cent,	.	Burning 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00.	Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights, 5 lights, 5 per cent; 10 lights or more, 10 per cent. Wiring at cost; renewals free for contract lights only.
Westborough,	.	.	20 cents,	.	-	-	-	Wiring at cost. Renewals 35 cents each.
Westfield,	.	.	-	-	-	-	Two nights to 10.30, 1 night to 12.30 and 3 nights per week to 6.30 p.m., \$5.42 per lamp per month; 1 night to 10.30, 1 night to 12.30 and 4 nights to 6.30 p.m., \$5.00 per month; 5 nights to 10.30, 1 night to 12.30 p.m., \$7.75; one night 75 cents per lamp.	Exposed wiring free; lamps and renewals at consumer's expense.
Weymouth,	.	.	-	-	-	-	\$100.00 per light per year.	Consumers pay for wiring and renewals.
Whitman,	.	.	-	-	-	-	\$60.00 per light per year.	Renewals at customer's expense.
Winchendon,	.	.	20 cents,	.	-	-	\$55.00 to \$75.00 per light per year.	Wiring and renewals at cost.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Woburn,	25 cents,	-	-	Six or 7 nights per week, \$12.00 per lamp per year; 5 nights, \$11.00; 4 nights or less, \$10.00.	Burning 7 nights per week, \$9.00 per lamp per month; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00.	Discount on incandescent lights by meter, 20 per cent. if paid before the 15th of the month. Wir- ing and renewals at cus- tomer's expense.
Worcester,	20 cents,	1 cent,	-	\$1.50 per lamp per month.	Burning until 9 P.M., 40 cents per lamp per night; until 11 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.	Renewals free only to stores that burn daily. Consumers pay for wir- ing.

CASES PENDING BEFORE THE BOARD.

Petition of selectmen of Plymouth for a reduction in price and improvement in quality of the lights supplied by the Plymouth Electric Light Company.

Appeals of Bay State Gas Company, South Boston Gas Light Company, Roxbury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of Brookline Gas Light Company.

Petition of Revere and Winthrop Gas Company for approval of an issue of new stock.

Appeal of Cottage City Gas and Electric Light Company from the decision of the board of selectmen of the town of Cottage City, granting permission to the Martha's Vineyard Electric Light and Power Company to erect poles and wires upon and along certain streets and avenues in Cottage City.

Petition of the Salem Electric Lighting Company for approval of an issue of bonds.

Appeal of the Cambridge Electric Light Company from a decision of the mayor and aldermen of the city of Cambridge, granting to the George W. Gale Lumber Company permission to place electric wires for lighting purposes underground in Albany and Portland streets in said city.

Petition of Haverhill Electric Company for approval of an issue of new stock.

Petition of Hyde Park Electric Light Company for approval of an issue of new stock and of bonds.

Petition of Joseph H. Walker, trustee, that the Edison Electric Illuminating Company of Boston may be required to supply him with electricity for light and power.

Petition of Charles F. Berry and others that the Dorchester Gas Light Company may be required to supply them with gas in Norfolk Street, Dorchester.

Petition of Westborough Gas and Electric Company for approval of an issue of new stock.

Petition of Edison Electric Illuminating Company of Boston for approval of an issue of new stock.

Petition of Chicopee Gas Light Company for approval of an issue of new stock and of bonds.

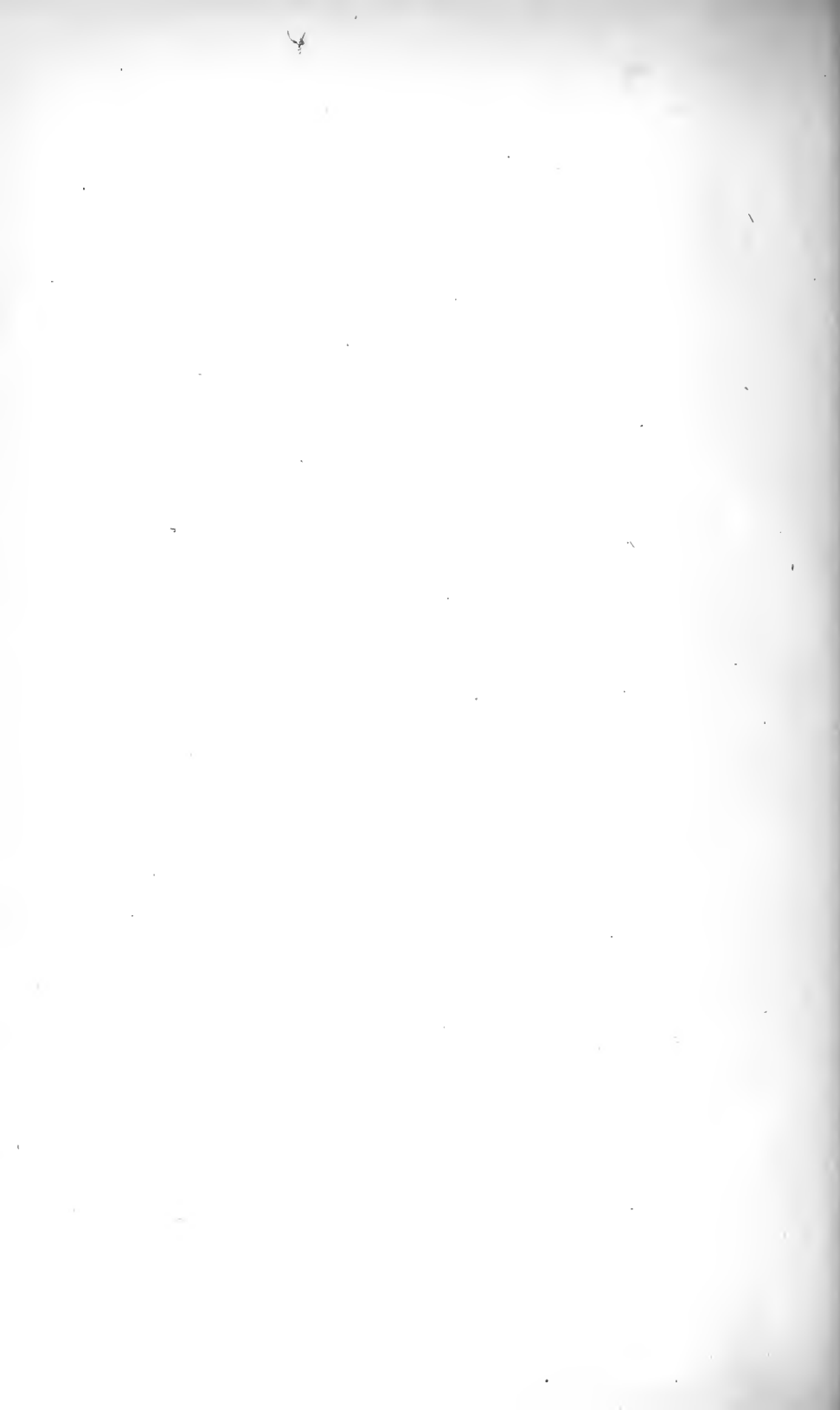
Petition of People's Gas and Electric Company of Stoneham for approval of an issue of new stock.

Respectfully submitted,

FORREST E. BARKER,
MORRIS SCHAFF,
CHARLES H. GIFFORD.

JAN. 1, 1897.

APPENDICES.



APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1896.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

ASSETS.

Real estate,	\$24,684 57
Steam plant,	33,961 97
Electric plant,	30,653 44
Electric lines,	25,331 75
Meters,	4,526 51
Tools,	385 72
Due for light and power,	2,976 74
Fuel on hand,	425 00
Carbons on hand,	106 25
Oil and waste on hand,	19 24
Incandescent lamps on hand,	40 50
Horses, wagons, etc.,	456 70
Sundry accounts due the company,	18 58
Office furniture,	290 89
Cash on hand,	4,105 01
Total assets, as per books of the company,	<u>\$127,982 87</u>

LIABILITIES.

Capital stock,	\$73,400 00
Notes payable,	44,000 00
Unpaid bills,	811 28
Total liabilities, as per books of the company,	<u>\$118,211 28</u>
Profit and loss balance,	9,771 59
	<u>\$127,982 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$23,355 87	
Income from sale of light and power,		\$31,363 04
Balance to profit and loss,	8,007 17	
	<u>\$31,363 04</u>	<u>\$31,363 04</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$8,459 83
Balance of manufacturing account,		8,007 17
Interest paid,	\$2,018 17	
Dividends declared,	4,317 00	
Other items,	360 24	
Balance June 30, 1896,	9,771 59	
	<u>\$16,467 00</u>	<u>\$16,467 00</u>

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$4,222 36
Steam plant,	11,815 31
Electric plant,	6,941 07
Meters, transformers and arc lamps,	9,551 40
Incandescent installation,	1,817 51
Due for light and power,	1,137 46
Fuel on hand,	125 00
Carbons on hand,	24 00
Oil and waste on hand,	18 25
Incandescent lamps on hand,	15 00
Other materials on hand,	200 00
Cash on hand,	220 70
Total assets, as per books of the company,	\$36,088 06
Profit and loss balance,	843 20
	<u>\$36,931 26</u>
LIABILITIES.	
Capital stock,	\$8,500 00
Notes payable,	13,601 28
Unpaid bills,	14,829 98
Total liabilities, as per books of the company,	<u>\$36,931 26</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses,		\$9,475 54	
Income from sale of light and power,			\$9,566 80
Balance to profit and loss,		91 26	
		<u>\$9,566 80</u>	<u>\$9,566 80</u>
PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1895,			\$114 33
Balance of manufacturing account,			91 26
Interest paid,		\$854 25	
Other items,		194 54	
Balance June 30, 1896,			843 20
		<u>\$1,048 79</u>	<u>\$1,048 79</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$20,626 01
Machinery and manufacturing appliances,	6,010 81
Street mains,	47 48
Meters,	1,612 29
Due for gas,	433 04
Coal on hand,	377 20
Stoves on hand,	76 00
Oil on hand,	217 44
Sundry accounts due the company,	6,105 10
Office furniture,	230 00
Cash on hand,	26 27
New construction,	973 66
Total assets, as per books of the company,	<u>\$36,735 30</u>

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	220 52
Total liabilities, as per books of the company,	\$17,520 52
Profit and loss balance,	19,214 78
	<u>\$36,735 30</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,216 15	
Income from sale of gas,		\$8,818 95
residuals,		45 50
Balance to profit and loss,	1,648 30	
	<u>\$8,864 45</u>	<u>\$8,864 45</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$17,458 96
Balance of manufacturing account,		1,648 30
Rents,		66 00
Other items of income,		41 52
Balance June 30, 1896,	\$19,214 78	
	<u>\$19,214 78</u>	<u>\$19,214 78</u>

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,218 12
Steam plant,	13,839 37
Electric plant,	19,769 57
Electric lines, transformers and arc lamps,	9,466 27
Meters,	554 50
Due for light and power,	3,395 00
Fuel on hand,	546 10
Carbons on hand,	62 69
Oil and waste on hand,	42 15
Globes on hand,	16 50
Other materials on hand,	224 04
Fixtures on hand,	478 03
Horses, wagons and insurance,	589 56
Sundry accounts due the company,	182 74
Office furniture,	151 55
Cash on hand,	207 34
Notes receivable,	1,096 20
Investments,	45,770 64
Total assets, as per books of the company,	<u>\$107,610 37</u>

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	51,375 00
Unpaid bills,	889 69
Unpaid dividends,	628 75
Total liabilities, as per books of the company,	<u>\$103,193 44</u>
Profit and loss balance,	4,416 93
	<u>\$107,610 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,449 24	
Income from sale of light and power,		\$18,815 59
other sources,		228 27
Balance to profit and loss,	6,594 62	
	<u>\$19,043 86</u>	<u>\$19,043 86</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,628 01
Balance of manufacturing account,		6,594 62
Rents,		3,450 80
Interest paid,	\$1,521 13	
Dividends declared,	2,515 00	
Depreciation,	1,239 64	
Mill expenses,	4,977 73	
Other items,	3 00	
Balance June 30, 1896,	4,416 93	
	<u>\$14,673 43</u>	<u>\$14,673 43</u>

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	17,592 96
Meters,	1,819 21
Due for gas,	1,859 57
Coal on hand,	970 00
Enrichers on hand,	225 54
Purifying materials on hand,	18 45
Stoves on hand,	15 20
Fixtures on hand,	537 18
Office furniture,	80 00
Cash on hand,	3,755 38
Total assets, as per books of the company,	<u>\$72,004 97</u>

LIABILITIES.

Capital stock,	\$60,000 00
Total liabilities, as per books of the company,	<u>\$60,000 00</u>
Profit and loss balance,	12,004 97
	<u>\$72,004 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,775 76	
Income from sale of gas,		\$10,572 82
Balance to profit and loss,	1,797 06	
	<u>\$10,572 82</u>	<u>\$10,572 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$10,195 33
Balance of manufacturing account,		1,797 06
Other items of income,		12 58
Balance June 30, 1896,	\$12,004 97	
	<u>\$12,004 97</u>	<u>\$12,004 97</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$572 27
Machinery and manufacturing appliances (gas),	7,192 19
Street mains (gas),	6,106 95
Meters (gas),	1,452 96
Due for gas,	653 71
Coke on hand,	62 50
Enrichers on hand,	195 00
Other gas materials on hand,	104 62
Real estate (electric),	1,152 14
Steam plant (electric),	8,643 35
Electric plant,	6,940 11
Electric lines,	11,809 69
Meters (electric),	2,331 91
Transformers,	2,593 59
Arc lamps,	1,102 90
Due for electric light and power,	1,027 70
Fuel on hand (electric),	30 10
Carbons on hand,	21 05
Oil and waste on hand,	44 70
Incandescent lamps on hand,	130 30
Globes on hand,	4 00
Other electric materials on hand,	1,231 53
Sundry accounts due the company,	320 11
Office furniture,	228 35
Cash on hand,	4,199 12
Insurance (unexpired),	303 32
Total assets, as per books of the company,	\$58,454 17

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	1,005 74
Interest due but not paid,	462 50
Total liabilities, as per books of the company,	\$44,968 24
Profit and loss balance,	13,485 93
	\$58,454 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,755 88	
{ electric,	5,573 54	
Income from sale of gas,		\$4,423 87
sale of electric light and power,		9,284 60
other sources (electric),		135 10
Balance to profit and loss, { gas,	1,667 99	
{ electric,	3,846 16	
	\$13,843 57	\$13,843 57

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$15,852 19
Balance of gas manufacturing account,		1,667 99
Balance of electric manufacturing account,		2,846 16
Other items of income,		130 00
Interest paid,	\$926 70	
Dividends declared,	1,500 00	
Depreciation,	5,583 71	
Balance June 30, 1896,	13,485 93	
	<u>\$21,496 34</u>	<u>\$21,496 34</u>

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,414 01
Steam plant,	12,550 29
Electric plant,	17,514 27
Electric lines, meters, transformers and arc lamps,	17,379 99
Due for light and power,	1,559 32
Fuel on hand,	82 83
Carbons on hand,	50 00
Oil and waste on hand,	40 00
Incandescent lamps on hand,	139 75
Other materials on hand,	234 88
Horses, wagons, etc.,	147 95
Office furniture,	135 40
Cash on hand,	93 26
Insurance,	209 32
Total assets, as per books of the company,	<u>\$62,551 27</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	8,500 00
Unpaid bills,	841 69
Interest due but not paid,	648 58
Total liabilities, as per books of the company,	<u>\$61,990 27</u>
Profit and loss balance,	561 00
	<u>\$62,551 27</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,751 86	
Income from sale of light and power,		\$12,381 81
Balance to profit and loss,	2,629 95	
	<u>\$12,381 81</u>	<u>\$12,381 81</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$1,232 87	
Balance of manufacturing account,		\$2,629 95
Rents,		150 00
Jobbing account,		665 64
Interest paid,	1,651 72	
Balance June 30, 1896,	561 00	
	<u>\$3,445 59</u>	<u>\$3,445 59</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,308 08
Coal on hand,	488 00
Cash on hand,	7,069 05
Total assets, as per books of the company,	<u>\$80,865 13</u>

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	858 00
Total liabilities, as per books of the company,	<u>\$70,858 00</u>
Profit and loss balance,	10,007 13
	<u>\$80,865 13</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,911 95	
Income from sale of gas,		\$17,453 70
residuals,		1,131 50
other sources,		63 00
Balance to profit and loss,	4,736 25	
	<u>\$18,648 20</u>	<u>\$18,648 20</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$8,038 05
Balance of manufacturing account,		4,736 25
Interest received,		32 83
Dividends declared,	\$2,800 00	
Balance June 30, 1896,	10,007 13	
	<u>\$12,807 13</u>	<u>\$12,807 13</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	26,417 49
Street mains (gas),	18,452 27
Due for gas,	604 97
Gas coal on hand,	100 00
Enrichers on hand,	350 00
Other gas materials on hand,	75 00
Stoves on hand,	158 46
Real estate (electric),	1,000 00
Steam plant (electric),	3,400 89
Electric plant,	30,463 04
Electric lines,	3,030 83
Meters (electric),	154 50
Due for electric light and power,	796 48
Fuel on hand (electric),	200 00

Carbons on hand,	\$10 00
Oil and waste on hand,	25 00
Other electric materials on hand,	150 00
Sundry accounts due the company,	494 36
Cash on hand,	522 96
Total assets, as per books of the company,	<u>\$95,406 25</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	25,000 00
Notes payable,	28,308 05
Unpaid bills,	10,424 58
Total liabilities, as per books of the company,	<u>\$88,732 63</u>
Profit and loss balance,	6,673 62
	<u>\$95,406 25</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,982 29	
{ electric,	7,242 32	
Income from sale of gas,		\$9,993 29
sale of electric light and power,		9,476 58
Balance to profit and loss, { gas,	3,011 00	
{ electric,	2,234 26	
	<u>\$19,469 87</u>	<u>\$19,469 87</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,858 08
Balance of gas manufacturing account,		3,011 00
Balance of electric manufacturing account,		2,234 26
Interest paid,	\$2,913 00	
Depreciation,	516 72	
Balance June 30, 1896,	6,673 62	
	<u>\$10,103 34</u>	<u>\$10,103 34</u>

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,419 70
Machinery and manufacturing appliances,	26,486 31
Street mains,	14,979 10
Meters,	2,983 15
Due for gas,	2,700 47
Coal on hand,	2,676 96
Coke on hand,	35 00
Tar on hand,	547 65
Purifying materials on hand,	280 96
Other materials on hand,	597 11
Stoves on hand,	142 10
Fixtures on hand,	85 08
Sundry accounts due the company,	677 83
Office furniture,	353 50
Cash on hand,	3,979 10
Total assets, as per books of the company,	<u>\$69,944 02</u>

LIABILITIES.

Capital stock,	\$16,400 00
Total liabilities, as per books of the company,	\$46,400 00
Profit and loss balance,	23,544 02
	<hr/> \$69,944 02

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,334 70	
Income from sale of gas,		\$19,460 72
residuals,		2,550 74
other sources,		38 70
Balance to profit and loss,	10,715 46	
	<hr/> \$22,050 16	<hr/> \$22,050 16

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$17,410 29
Balance of manufacturing account,		10,715 46
Lamp and stove sales,		258 06
Interest paid,	\$10 00	
Dividends declared,	4,640 00	
Depreciation,	77 08	
Other items,	112 71	
Balance June 30, 1896,	23,544 02	
	<hr/> \$28,383 81	<hr/> \$28,383 81

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$15,700 00
Steam plant,	24,725 00
Electric plant,	5,300 00
Electric lines,	15,000 00
Meters,	836 00
Transformers,	1,217 00
Arc lamps,	2,695 00
Water power plant,	2,500 00
Due for light and power,	780 96
Fuel on hand,	33 20
Carbons on hand,	117 00
Oil and waste on hand,	73 40
Incandescent lamps on hand,	302 60
Globes on hand,	73 60
Other materials on hand,	1,125 30
Motors on hand,	650 00
Tools and implements,	384 73
Sundry accounts due the company,	444 49
Office furniture,	150 00
Cash on hand,	666 70

Total assets, as per books of the company, \$72,771 98

LIABILITIES.

Capital stock,	\$35,000 00
Notes payable,	21,400 00
Unpaid bills,	1,298 51
Total liabilities, as per books of the company,	\$57,698 51
Profit and loss balance,	15,076 47
	<u>\$72,774 98</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,516 19	
Income from sale of light and power,		\$5,946 88
other sources,		367 80
Balance to profit and loss,		5,201 51
	<u>\$11,516 19</u>	<u>\$11,516 19</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$3,344 59	
Balance of manufacturing account,	5,201 51	
Rents,		\$143 50
Reduction of capital stock,		30,000 00
Interest paid,	624 59	
Depreciation,	5,896 34	
Balance June 30, 1896,	15,076 47	
	<u>\$30,143 50</u>	<u>\$30,143 50</u>

BAY STATE GAS COMPANY.

ASSETS.

Real estate,	\$1,956,465 18
Meters,	659 75
Due for gas,	131 35
Coal on hand,	14,767 67
Tar on hand,	537 88
Enrichers on hand,	14,854 91
Purifying materials on hand,	1,375 14
Other materials on hand,	15,188 50
Gas on hand,	444 15
Horses, wagons, etc.,	1,273 50
Sundry accounts due the company,	160,921 55
Cash on hand,	2,333 15
Notes receivable,	7,400 00
Investments,	25,000 00
Works improvement,	104,003 86
Total assets, as per books of the company,	<u>\$2,305,356 59</u>

LIABILITIES.

Capital stock,	\$2,000,000 00
Unpaid bills,	104,562 58
Amounts due from the company, not included above,	6,984 85
Total liabilities, as per books of the company,	<u>\$2,111,547 43</u>
Profit and loss balance,	193,809 16
	<u>\$2,305,356 59</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$363,415 39	
Income from sale of gas,		\$610,490 32
residuals,		955 43
Balance to profit and loss,	248,030 36	
	<u>\$611,445 75</u>	<u>\$611,445 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$145,962 24
Balance of manufacturing account,		248,030 36
Interest paid,	\$183 44	
Dividends declared,	200,000 00	
Balance June 30, 1896,	193,809 16	
	<u>\$393,992 60</u>	<u>\$393,992 60</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,362 79
Machinery and manufacturing appliances (gas),	8,334 19
Street mains (gas),	19,547 40
Meters (gas),	4,801 47
Due for gas,	3,931 96
Gas coal on hand,	3,326 40
Coke on hand,	120 00
Tar on hand,	240 00
Enrichers on hand,	26 00
Gas fixtures on hand,	465 53
Real estate (electric),	14,914 11
Steam plant (electric),	17,098 67
Electric plant,	18,160 78
Electric lines,	18,561 39
Meters (electric),	684 32
Transformers,	1,485 50
Arc lamps and globes,	550 00
Due for electric light and power,	1,666 10
Carbons on hand,	52 50
Incandescent lamps on hand,	14 62
Sundry accounts due the company,	587 16
Office furniture,	666 52
Cash on hand,	9,564 04
Investments,	500 00
Total assets, as per books of the company,	<u>\$148,661 45</u>

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00
Unpaid bills,	2,200 00
Total liabilities, as per books of the company,	<u>\$106,000 00</u>
Profit and loss balance,	42,661 35
	<u>\$148,661 35</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$11,107 42	
{ electric,	7,974 99	
Income from sale of gas,		\$16,792 86
residuals,		1,760 95
other sources (gas),		33 28
sale of electric light and power,		12,462 09
other sources (electric),		196 59
Balance to profit and loss, { gas,	7,479 67	
{ electric,	4,683 69	
	<u>\$31,245 77</u>	<u>\$31,245 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$34,982 99
Balance of gas manufacturing account,		7,479 67
Balance of electric manufacturing account,		4,683 69
Interest received,		132 82
Rents,		99 00
Lamp and stove sales,		26 99
Other items of income,		5 58
Sale of land,		5,250 00
Interest paid,	\$708 50	
Dividends declared,	9,200 00	
Depreciation,	90 89	
Balance June 30, 1896,	42,661 35	
	<u>\$52,660 74</u>	<u>\$52,660 74</u>

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$2,937 28
Steam plant,	2,725 21
Electric plant,	2,879 58
Electric lines,	9,055 63
Meters,	27 00
Transformers,	573 00
Are lamps,	978 15
Fuel on hand,	135 50
Carbons on hand,	27 50
Oil and waste on hand,	5 80
Incandescent lamps on hand,	65 00
Other materials on hand,	182 37
Fixtures on hand,	91 45
Sundry accounts due the company,	836 11
Insurance,	57 55
Total assets, as per books of the company,	<u>\$20,577 13</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	9,106 58
Unpaid bills,	1,056 38
Unpaid dividends,	300 00
Total liabilities, as per books of the company,	<u>\$20,462 96</u>
Profit and loss balance,	114 17
	<u>\$20,577 13</u>

MANUFACTURING ACCOUNT.

(From Jan. 1, 1896.)

	Dr.	Cr.
Operating expenses,	\$2,147 88	
Income from sale of light and power,		\$2,676 42
Balance to profit and loss,	528 54	
	<u>\$2,676 42</u>	<u>\$2,676 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$528 54
Wiring account,		60 44
Interest paid,	\$174 81	
Dividends declared,	300 00	
Balance June 30, 1896,	114 17	
	<u>\$588 98</u>	<u>\$588 98</u>

BLOCK PLANT ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$9,561 45
Electric plant,	5,347 95
Electric lines, meters, transformers and arc lamps,	4,236 66
Due for light and power,	738 64
Incandescent lamps on hand,	144 26
Other materials and tools on hand,	46 29
Sundry accounts due the company,	73 21
Office furniture,	60 00
Cash on hand,	117 48
Total assets, as per books of the company,	<u>\$20,325 94</u>
Profit and loss balance,	2,197 48
	<u>\$22,523 42</u>

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	11,376 76
Unpaid bills,	1,646 66
Total liabilities, as per books of the company,	<u>\$22,523 42</u>

MANUFACTURING ACCOUNT.

(From Jan. 1, 1896.)

	Dr.	Cr.
Operating expenses,	\$6,480 36	
Income from sale of light and power,		\$4,877 09
other sources,		600 00
Balance to profit and loss,		1,003 27
	<u>\$6,480 36</u>	<u>\$6,480 36</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$1,003 27	
Interest paid,	92 07	
Shop and jobbing account,	196 99	
Other items,	905 15	
Balance June 30, 1896,		\$2,197 48
	<u>\$2,197 48</u>	<u>\$2,197 48</u>

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,794 03
Steam plant,	8,664 94
Electric plant,	15,678 95
Electric lines,	33,193 42
Meters,	208 10
Fuel on hand,	16 22
Carbons on hand,	43 66
Oil and waste on hand,	89 76
Incandescent lamps on hand,	38 50
Globes on hand,	8 00
Other electric materials on hand,	234 74
Horses, wagons, etc.,	327 50
Sundry accounts due the company,	1,721 23
Cash on hand,	39 13

Total assets, as per books of the company, \$64,058 18

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	9,475 38
Unpaid bills,	896 53

Total liabilities, as per books of the company, \$60,371 91

Profit and loss balance, 3,686 27

\$64,058 18

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$6,905 07	
Income from sale of electric light and power,		\$11,355 88
Balance to profit and loss,	4,450 81	
	<u>\$11,355 88</u>	<u>\$11,355 88</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$1,897 85
Balance of manufacturing account,		4,450 81
Interest paid,	\$1,762 39	
Dividends declared,	900 00	
Balance June 30, 1896,	3,686 27	
	<u>\$6,348 66</u>	<u>\$6,348 66</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$663,982 55
Steam plant,	476,780 84
Electric plant,	450,184 56
Electric lines,	1,043,950 92
Meters,	28,636 02
Transformers,	71,339 75
Arc lamps,	180,587 28
Due for light and power,	46,624 50
Fuel on hand,	3,636 22
Carbons on hand,	3,075 55
Oil and waste on hand,	223 11
Incandescent lamps on hand,	1,794 47
Globes on hand,	1,145 25
Other materials on hand,	40,824 22
Motors on hand,	1,932 04
Horses, wagons, etc.,	3,000 00
Sundry accounts due the company,	56,587 34
Office furniture,	3,500 00
Cash on hand,	21,265 41
Total assets, as per books of the company,	<u>\$3,099,070 03</u>

LIABILITIES.

Capital stock,	\$1,700,000 00
Bonds issued,	789,500 00
Notes payable,	245,919 37
Unpaid bills,	67,700 37
Interest due but not paid,	14,744 17
Total liabilities, as per books of the company,	<u>\$2,817,863 91</u>
Profit and loss balance,	281,206 12
	<u>\$3,099,070 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$420,641 30	
Income from sale of light and power,		\$651,220 31
Balance to profit and loss,	230,579 01	
	<u>\$651,220 31</u>	<u>\$651,220 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$372,611 32
Balance of manufacturing account,		230,579 01
Rents,		3,272 74
Jobbing account,		6,480 13
Revaluation of real estate,		104,914 51
Interest paid,	\$50,319 17	
Dividends declared,	136,000 00	
Depreciation,	250,000 00	
Other items,	332 42	
Balance June 30, 1896,	281,206 12	
	<u>\$717,857 71</u>	<u>\$717,857 71</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,399,008 20
Machinery and manufacturing appliances,	3,300,151 85
Street mains and services,	2,016,658 12
Meters,	395,118 05
Due for gas,	132,734 48
Coal on hand,	13,734 99
Coke on hand,	17 10
Tar on hand,	5,237 38
Enrichers on hand,	17,157 10
Purifying materials on hand,	526 81
Other materials on hand,	29,217 24
Stoves on hand,	171,276 48
Ammonia,	408 62
Gas on hand,	2,161 44
Horses, wagons, etc.,	4,141 70
Sundry accounts due the company,	57,131 45
Office furniture,	11,830 86
Cash on hand,	39,638 46
Works in progress,	31,053 05
Total assets, as per books of the company,	<u>\$7,627,203 38</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	245,000 00
Unpaid bills,	190,480 67
Deposits,	8,882 50
Reserve funds,	287,410 12
Amounts due from the company, not included above,	10,000 00
Total liabilities, as per books of the company,	<u>\$3,241,773 29</u>
Profit and loss balance,	4,385,430 09
	<u>\$7,627,203 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$846,380 01	
Income from sale of gas,		\$1,087,193 64
residuals,		9,308 02
Balance to profit and loss,	250,121 65	
	<u>\$1,096,501 66</u>	<u>\$1,096,501 66</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,351,107 51
Balance of manufacturing account,		250,121 65
Rents,		16,956 50
Other items of income,		2,014 36
Interest paid,	\$9,769 93	
Dividends declared,	225,000 00	
Balance June 30, 1896,	4,385,430 09	
	<u>\$4,620,200 02</u>	<u>\$4,620,200 02</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,289 25
Electric lines,	13,220 37
Meters,	971 51
Arc lamps and globes,	2,692 26
Due for light and power,	793 48
Fuel on hand,	70 20
Carbons on hand,	56 25
Oil and waste on hand,	50 40
Incandescent lamps on hand,	10 56
Globes on hand,	1 13
Cash on hand,	103 18

Total assets, as per books of the company,	\$32,121 54
Profit and loss balance,	779 52

\$32,901 06

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Notes payable,	2,901 06

Total liabilities, as per books of the company,	\$32,901 06
---	-------------

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,908 96	
Income from sale of light and power,		\$6,342 51
Balance to profit and loss,	1,433 55	
	<u>\$6,342 51</u>	<u>\$6,342 51</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$1,403 58	
Balance of manufacturing account,		\$1,433 55
Wiring and jobbing account,		90 51
Interest paid,	900 00	
Balance June 30, 1896,		779 52
	<u>\$2,303 58</u>	<u>\$2,303 58</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances, street mains,	219,319 00
Meters,	6,291 15
Due for gas,	3,192 60
Coal on hand,	1,732 50
Coke on hand,	144 00
Tar on hand,	150 00
Enrichers on hand,	374 21
Purifying materials on hand,	100 00

Other materials on hand,	\$2,293 03
Stoves on hand,	696 53
Gas on hand,	39 03
Gas lamps,	2,257 68
Horses, wagons, etc.,	624 90
Sundry accounts due the company,	968 71
Office furniture,	170 15
Cash on hand,	191 97
Total assets, as per books of the company,	\$287,545 46
Profit and loss balance,	36,920 29
	<u>\$324,465 75</u>

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	28,081 90
Unpaid bills,	15,317 85
Deposits,	66 00
Interest due but not paid,	2,500 00
Total liabilities, as per books of the company,	<u>\$324,465 75</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$33,656 30	
Income from sale of gas,		\$37,482 86
residuals,		4,886 58
other sources,		319 29
Balance to profit and loss,	9,032 43	
	<u>\$42,688 73</u>	<u>\$42,688 73</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$37,095 22	
Balance of manufacturing account,		\$9,032 43
Sales of burners,		295 22
Other items of income,		821 99
Interest paid,	7,296 69	
Depreciation,	2,678 02	
Balance June 30, 1896,		36,920 29
	<u>\$47,069 93</u>	<u>\$47,069 93</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$657,561 85
Machinery and manufacturing appliances (gas),	684,233 43
Street mains (gas),	1,998,583 11
Meters (gas),	160,283 64
Due for gas,	125,895 99
Gas coal on hand,	4,164 00
Coke on hand,	149 20
Enrichers on hand,	13,704 10
Purifying materials on hand,	110 00
Stoves on hand,	166,973 35
Gas fixtures on hand,	1,829 27

Real estate (electric),	\$47,300 00
Steam plant (electric),	117,748 87
Electric plant,	98,530 18
Electric lines,	142,954 71
Meters (electric),	6,674 59
Arc lamps,	16,932 77
Due for electric light and power,	7,590 64
Fuel on hand (electric),	5,749 15
Other materials on hand,	84,327 05
Insurance (unexpired premiums),	2,267 54
Horses, wagons, etc.,	2,510 00
Sundry accounts due the company,	10,035 49
Office furniture,	5,057 00
Cash on hand,	49,015 13
Notes receivable,	244 50
Investments,	7,557 43
Total assets, as per books of the company,	\$4,417,982 99
Profit and loss balance,	303,595 75
	<u>\$4,721,578 74</u>

LIABILITIES.

Capital stock,	\$2,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	111,500 00
Unpaid bills,	26,116 57
Deposits,	2,067 17
Interest due but not paid,	55,641 67
Reserved fund,	25,000 00
Amounts due from the company, not included above,	1,501,253 33
Total liabilities, as per books of the company,	<u>\$4,721,578 74</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$474,207 40	
{ electric,	69,055 41	
Income from sale of gas,		\$672,444 63
sale of electric light and power,		83,549 01
Balance to profit and loss, { gas,	198,237 23	
{ electric,	14,493 60	
	<u>\$755,993 64</u>	<u>\$755,993 64</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$242,475 68	
Balance of gas manufacturing account,		\$198,237 23
Balance of electric manufacturing account,		14,492 60
Boston contract,		52,274 14
Other items of income,		16,543 66
Interest paid,	155,216 51	
Depreciation,	152,187 17	
Reserved fund,	25,000 00	
Other items,	10,264 99	
Balance June 30, 1896,		303,595 75
	<u>\$585,144 38</u>	<u>\$585,144 38</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$78,152 51
Steam plant,	95,057 85
Electric plant,	106,086 40
Electric lines,	118,325 33
Meters,	10,726 71
Transformers,	25,666 82
Arc lamps,	25,344 61
Due for light and power,	13,359 78
Fuel on hand,	2,968 10
Carbons on hand,	276 55
Oil and waste on hand,	98 82
Globes on hand,	157 34
Other materials on hand,	584 37
Fixtures on hand,	1,745 73
Horses, wagons, etc.,	800 00
Sundry accounts due the company,	2,659 30
Office furniture,	417 00
Cash on hand,	4,647 44
Notes receivable,	410 33
Insurance,	300 00
Total assets, as per books of the company,	<u>\$487,784 99</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	60,000 00
Unpaid bills,	3,477 28
Interest due but not paid,	6,000 00
Total liabilities, as per books of the company,	<u>\$469,477 28</u>
Profit and loss balance,	18,307 71
	<u>\$487,784 99</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$82,285 58	
Income from sale of light and power,		\$119,883 78
Balance to profit and loss,	37,598 20	
	<u>\$119,883 78</u>	<u>\$119,883 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$18,031 45
Balance of manufacturing account,		37,598 20
Wiring account,		164 23
Interest paid,	\$15,086 17	
Dividends declared,	12,000 00	
Depreciation,	10,000 00	
Other items,	400 00	
Balance June 30, 1896,	18,307 71	
	<u>\$55,793 88</u>	<u>\$55,793 88</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$70,920 67
Machinery and manufacturing appliances,	344,292 05
Street mains,	369,902 44
Meters,	30,090 00
Due for gas,	45,103 58
Coal on hand,	20,532 97
Coke on hand,	7,875 00
Tar on hand,	112 50
Other materials on hand,	10,349 55
Fixtures on hand,	946 00
Sundry accounts due the company,	4,218 06
Investments,	101,375 00
Total assets, as per books of the company,	<u>\$1,005,627 82</u>

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	3,451 60
Amounts due from the company, not included above,	5,053 74
Total liabilities, as per books of the company,	<u>\$708,505 34</u>
Profit and loss balance,	297,122 48
	<u>\$1,005,627 82</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$164,543 08	
Income from sale of gas,		\$230,540 26
residuals,		34,025 59
other sources,		520 34
Balance to profit and loss,	100,543 11	
	<u>\$265,086 19</u>	<u>\$265,086 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$264,617 25
Balance of manufacturing account,		100,543 11
Interest received,		2,399 01
Rents,		876 16
Dividends declared,	\$70,000 00	
Other items,	1,313 05	
Balance June 30, 1896,	297,122 48	
	<u>\$368,435 53</u>	<u>\$368,435 53</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Real estate,	\$98,832 61
Steam plant,	24,927 27
Electric plant,	46,421 61
Electric lines,	86,447 09
Meters,	2,602 40
Transformers,	8,776 74

Arc lamps,	\$6,769 87
Franchise,	30,000 00
Due for light and power,	4,331 16
Fuel on hand,	15 00
Carbons on hand,	64 00
Oil and waste on hand,	30 00
Incandescent lamps on hand,	75 80
Horses, wagons, etc.,	279 70
Sundry accounts due the company,	11,929 14
Office furniture,	204 70
Cash on hand,	209 86
Tools,	25 00
Total assets, as per books of the company,	<u>\$321,941 95</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	105,500 00
Notes payable,	61,442 94
Unpaid bills,	4,560 69
Total liabilities, as per books of the company,	<u>\$321,503 63</u>
Profit and loss balance,	438 32
	<u>\$321,941 95</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,076 00	
Income from sale of light and power,		\$18,970 31
Balance to profit and loss,	9,894 31	
	<u>\$18,970 31</u>	<u>\$18,970 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$160 09
Balance of manufacturing account,		9,894 31
Interest paid,	\$9,405 30	
Depreciation,	210 78	
Balance June 30, 1896,	438 32	
	<u>\$10,054 40</u>	<u>\$10,054 40</u>

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$138,589 00
Machinery and manufacturing appliances (gas),	163,082 93
Street mains (gas),	179,376 10
Meters (gas),	25,129 79
Due for gas,	12,563 02
Gas coal on hand,	5,436 86
Ammoniacal liquor on hand,	135 95
Enrichers on hand,	463 29
Stoves on hand,	76 32
Real estate (electric),	20,000 00
Steam plant (electric),	15,150 00
Electric plant,	28,505 29
Electric lines,	15,000 00
Meters (electric),	1,093 58

Transformers,	\$2,358 43
Arc lamps,	13,396 97
Due for electric light and power,	4,067 92
Fuel on hand (electric),	2,293 41
Sundry accounts due the company,	1,322 79
Cash on hand,	3,601 68

Total assets, as per books of the company, \$631,643 33

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	73,200 00
Unpaid bills,	3,772 45
Deposits,	1,319 24

Total liabilities, as per books of the company, \$578,291 69

Profit and loss balance, 53,351 64

\$631,643 33

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$100,444 53	
{ electric,	31,132 01	
Income from sale of gas,		\$131,496 13
residuals,		21,842 63
sale of electric light and power,		40,589 08
Balance to profit and loss, { gas,	52,894 23	
{ electric,	9,457 07	
	<hr/>	<hr/>
	\$193,927 84	\$193,927 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$37,357 71
Balance of gas manufacturing account,		52,894 23
Balance of electric manufacturing account,		9,457 07
Rents,		72 00
Other items of income,		279 92
Interest paid,	\$3,783 55	
Dividends declared,	30,000 00	
Construction charged off,	8,236 52	
Depreciation,	3,223 21	
Other items,	1,466 01	
Balance June 30, 1896,	53,351 64	
	<hr/>	<hr/>
	\$100,060 93	\$100,060 93

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances, street mains and meters (gas),	130,000 00
Due for gas,	8,379 49
Gas coal on hand,	7,028 29
Tar on hand,	2,800 00

Stoves on hand,	\$15 54
Real estate (electric),	14,157 16
Steam plant (electric),	28,744 27
Electric plant,	30,251 70
Electric lines,	42,879 19
Meters (electric),	4,000 00
Transformers,	4,000 00
Due for electric light and power,	6,308 39
Fuel on hand (electric),	1,100 00
Sundry accounts due the company,	1,687 20
Cash on hand,	829 73

Total assets, as per books of the company, \$452,180 96

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	100,000 00
Notes payable,	10,000 00
Deposits,	2,039 76
Unpaid dividends,	183 00
Reserve fund,	400 00

Total liabilities, as per books of the company, \$412,622 76

Profit and loss balance, 39,558 20

\$452,180 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$36,663 90	
{ electric,	35,833 25	
Income from sale of gas,		\$48,648 98
residuals,		7,743 01
sale of electric light and power,		53,120 52
Balance to profit and loss, { gas,	19,728 09	
{ electric,	17,287 27	
	\$109,512 51	\$109,512 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$47,471 53
Balance of gas manufacturing account,		19,728 09
Balance of electric manufacturing account,		17,287 27
Rents,		210 00
Jobbing account,		490 25
Other items of income,		18 63
Interest paid,	\$5,974 70	
Dividends declared,	12,000 00	
Construction charged off,	2,085 54	
Depreciation,	20,587 33	
Sinking fund,	5,000 00	
Balance June 30, 1896,	39,558 20	
	\$85,205 77	\$85,205 77

CHICOPEE ELECTRIC LIGHT COMPANY.

(Dec. 31, 1895.)

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,524 76
Electric lines,	4,296 99
Due for electric light and power,	743 75

Total assets, as per books of the company,	\$14,000 43
Profit and loss balance,	5,552 84
	<u>\$19,553 27</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	6,447 49
Unpaid bills,	3,105 78

Total liabilities, as per books of the company,	\$19,553 27
---	-------------

MANUFACTURING ACCOUNT.

(To Dec. 31, 1895.)

	Dr.	Cr.
Operating expenses,	\$5,128 18	
Income from sale of light and power,		\$4,377 16
Balance to profit and loss,		751 02
	<u>\$5,128 18</u>	<u>\$5,128 18</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$4,547 05	
Balance of manufacturing account,	751 02	
Interest paid,	254 77	
Balance June 30, 1896,		\$5,552 84
	<u>\$5,552 84</u>	<u>\$5,552 84</u>

CHICOPEE GAS COMPANY.

ASSETS.

Real estate,	\$22,000 00
Machinery and manufacturing appliances,	9,200 00
Street mains,	6,500 00
Meters,	2,200 00
Due for gas,	946 65
Coal on hand,	120 16
Enrichers on hand,	251 96
Purifying materials on hand,	72 00
Stoves on hand,	443 20
Office furniture,	100 00
Cash on hand,	3,453 85

Total assets, as per books of the company,	\$45,287 82
--	-------------

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	\$40,000 00
Profit and loss balance,	5,287 82
	<u>\$45,288 275</u>

MANUFACTURING ACCOUNT.

(From Jan. 1, 1896.)

	DR.	CR.
Operating expenses,	\$5,781 61	
Income from sale of gas,		\$7,686 45
Balance to profit and loss,	1,904 84	
	<u>\$7,686 45</u>	<u>\$7,686 45</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$1,904 84
Operation of municipal electric light plant,		2,163 35
Other items of income,		3,311 21
Construction charged off,	\$1,056 58	
Depreciation,	1,035 00	
Balance June 30, 1896,	5,287 82	
	<u>\$7,379 40</u>	<u>\$7,379 40</u>

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,684 00
Street mains,	6,500 00
Meters,	2,200 00
Due for gas,	1,737 65
Coal on hand,	76 00
Enrichers on hand,	225 00
Purifying materials on hand,	36 00
Stoves on hand,	194 31
Office furniture,	100 00
Cash on hand,	1,199 30
Total assets, as per books of the company,	<u>\$33,952 26</u>

LIABILITIES.

Capital stock,	\$30,000 00
Total liabilities, as per books of the company,	\$30,000 00
Profit and loss balance,	3,952 26
	<u>\$33,952 26</u>

MANUFACTURING ACCOUNT.

(To Dec. 31, 1895.)

	DR.	CR.
Operating expenses,	\$3,831 62	
Income from sale of gas,		\$7,352 15
Balance to profit and loss,	3,520 53	
	<u>\$7,352 15</u>	<u>\$7,352 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$21,967 22
Balance of manufacturing account,		3,520 53
Interest received,		254 77
Other items of income,		624 47
Dividends declared,	\$17,857 84	
Construction charged off,	1,344 99	
Depreciation,	2,995 43	
Other items,	216 47	
Balance Dec. 31, 1895,	3,952 26	
	<u>\$26,366 99</u>	<u>\$26,366 99</u>

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,859 20	
Income from sale of gas,*		\$3,835 20
Balance to profit and loss,		24 00
	<u>\$3,859 20</u>	<u>\$3,859 20</u>

CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,622 90	
Income from sale of electric light and power,†		\$24,463 00
steam heating,		4,816 85
Balance,	10,656 95	
	<u>\$29,279 85</u>	<u>\$29,279 85</u>

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	16,126 50
Street mains,	32,945 31
Meters,	3,238 11
Due for gas,	2,629 05
Coal on hand,	1,605 00
Coke on hand,	1 50
Tar on hand,	549 00
Stoves on hand,	235 15
Fixtures on hand,	240 00
Horses, wagons, etc.,	515 90
Office furniture,	100 00
Cash on hand,	186 67
Total assets, as per books of the company,	<u>\$67,872 19</u>
Profit and loss balance,	9,717 51
	<u>\$77,589 70</u>

* Gas used in the mills of the company not included in the income given.

† Not including income from electricity and heat in buildings of which the company is lessor.

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	43,599 10
Unpaid bills,	990 60
Total liabilities, as per books of the company,	<u>\$77,589 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,799 35	
Income from sale of gas,		\$15,156 78
residuals,		1,640 16
other sources,		133 53
Balance to profit and loss,	2,131 12	
	<u>\$16,930 47</u>	<u>\$16,930 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$9,847 61	
Balance of manufacturing account,		\$2,131 12
Rents,		90 00
Jobbing account,		345 94
Other items of income,		17 80
Interest paid,	2,454 76	
Balance June 30, 1896,		9,717 51
	<u>\$12,302 37</u>	<u>\$12,302 37</u>

CITIZENS' GAS LIGHT COMPANY, OF READING, SOUTH READING
AND STONEHAM.

ASSETS.

Real estate,	\$13,384 75
Machinery and manufacturing appliances,	30,027 13
Street mains,	39,289 31
Meters,	2,077 64
Other gas materials on hand,	150 00
Stoves on hand,	403 21
Office furniture,	202 35
Cash on hand,	27
Total assets, as per books of the company,	<u>\$85,534 66</u>
Profit and loss balance,	47,114 90
	<u>\$132,649 56</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	45,000 00
Notes payable,	35,300 00
Unpaid bills,	2,349 56
Total liabilities, as per books of the company,	<u>\$132,649 56</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,216 77	
Income from sale of gas,		\$8,231 09
other sources,		291 33
Balance to profit and loss,		3,694 35
	<u>\$12,216 77</u>	<u>\$12,216 77</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$70,473 17	
Balance of manufacturing account,	3,694 35	
Reduction of capital stock,		\$32,302 62
Interest paid,	5,250 00	
Balance June 30, 1896,		47,114 90
	<u>\$79,417 52</u>	<u>\$79,417 52</u>

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$27,000 00
Street mains (gas),	9,000 00
Meters (gas),	1,000 00
Gas coal on hand,	1,785 80
Coke on hand,	17 00
Tar on hand,	260 00
Enrichers on hand,	117 85
Purifying materials on hand,	25 00
Other gas materials on hand,	276 17
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,000 00
Electric lines,	54,000 00
Fuel on hand (electric),	1,484 20
Carbons on hand,	100 00
Oil and waste on hand,	28 75
Incandescent lamps on hand,	60 16
Other electric materials on hand,	708 44
Sundry accounts due the company,	69 29
Office furniture,	200 00
Cash on hand,	3,045 71

Total assets, as per books of the company, \$155,178 37

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	74,000 00

Total liabilities, as per books of the company, \$147,000 00
 Profit and loss balance, 8,178 37

\$155,178 37

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$12,306 55	
{ electric,	12,317 66	
Income from sale of gas,		\$13,776 42
residuals,		1,585 53
sale of electric light and power,		14,197 61
Balance to profit and loss, { gas,	3,055 40	
{ electric,	1,879 95	
	<hr/> \$29,559 56	<hr/> \$29,559 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$7,332 01
Balance of gas manufacturing account,		3,055 40
Balance of electric manufacturing account,		1,879 95
Interest paid,	\$3,707 69	
Depreciation,	148 00	
Other items,	233 30	
Balance June 30, 1896,	8,178 37	
	<hr/> \$12,267 36	<hr/> \$12,267 36

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 89
Steam plant,	9,182 32
Electric plant,	17,914 51
Electric lines,	14,073 32
Due for light and power,	712 30
Fuel on hand,	41 50
Oil and waste on hand,	35 12
Incandescent lamps on hand,	37 50
Cash on hand,	1,338 87
Investments,	972 50
Total assets, as per books of the company,	<hr/> \$48,529 83

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	13,000 00
Depreciation fund,	2,800 00
Total liabilities, as per books of the company,	<hr/> \$45,800 00
Profit and loss balance,	2,729 83
	<hr/> \$48,529 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,499 23	
Income from sale of light and power,		\$8,140 92
Balance to profit and loss,	1,641 69	
	<hr/> \$8,140 92	<hr/> \$8,140 92

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$2,829 67
Balance of manufacturing account,		1,641 69
Interest received,		70 00
Interest paid,	\$561 53	
Dividends declared,	750 00	
Depreciation fund,	500 00	
Balance June 30, 1896,	2,729 83	
	<u>\$4,541 36</u>	<u>\$4,541 36</u>

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	8,331 96
Street mains (gas),	10,000 00
Meters (gas),	1,500 00
Due for gas,	99 20
Gas coal on hand,	102 50
Enrichers on hand,	52 50
Other gas materials on hand,	358 90
Stoves on hand,	225 38
Gas fixtures on hand,	231 31
Real estate (electric),	1,500 00
Steam plant (electric),	2,400 00
Electric plant,	2,200 00
Electric lines,	1,080 42
Arc lamps,	2,000 00
Carbons on hand,	9 75
Oil and waste on hand,	33 75
Other electric materials on hand,	57 37
Sundry accounts due the company,	170 54
Office furniture,	88 50
Cash on hand,	604 88
Total assets, as per books of the company,	<u>\$33,746 96</u>

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	86 44
Depreciation fund,	8,360 22
Total liabilities, as per books of the company,	<u>\$33,446 66</u>
Profit and loss balance,	300 30
	<u>\$33,746 96</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$3,711 34	
{ electric,	1,933 91	
Income from sale of gas,		\$3,858 71
other sources (gas),		168 49
sale of electric light and power,		2,180 00
Balance to profit and loss, { gas,	315 86	
{ electric,	246 09	
	<u>\$6,207 20</u>	<u>\$6,207 20</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$1,623 15
Balance of gas manufacturing account,		315 86
Balance of electric manufacturing account,		246 09
Depreciation,	\$261 65	
Depreciation fund,	1,623 15	
Balance June 30, 1896,	300 30	
	<u>\$2,185 10</u>	<u>\$2,185 10</u>

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,902 36
Street mains,	10,000 00
Meters,	847 91
Due for gas,	987 50
Coal on hand,	1,460 22
Coke on hand,	31 35
Tar on hand,	178 75
Enrichers on hand,	100 91
Cash on hand,	74 91
Total assets, as per books of the company,	<u>\$24,583 91</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	284 34
Total liabilities, as per books of the company,	<u>\$20,284 34</u>
Profit and loss balance,	4,299 57
	<u>\$24,583 91</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,401 70	
Income from sale of gas,		\$6,623 43
residuals,		253 37
other sources,		16 00
Balance to profit and loss,	1,491 10	
	<u>\$6,892 80</u>	<u>\$6,892 80</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$3,688 85
Balance of manufacturing account,		1,491 10
Interest received,		2 31
Sale of fixtures,		17 31
Dividends declared,	[\$500 00	
Depreciation,	400 00	
Balance June 30, 1896,	4,299 57	
	<u>\$5,199 57</u>	<u>\$5,199 57</u>

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,864 38
Steam plant,	16,198 76
Electric plant,	13,251 78
Electric lines,	62,553 97
Meters,	2,312 88
Transformers,	6,844 67
Arc lamps,	5,498 57
Due for light and power,	2,888 11
Fuel on hand,	321 50
Carbons on hand,	35 00
Oil and waste on hand,	14 99
Incandescent lamps on hand,	629 16
Globes on hand,	30 75
Other materials on hand,	147 82
Wiring account,	189 00
Horses, wagons, etc.,	646 80
Sundry accounts due the company,	444 28
Office furniture,	16 00
Cash on hand,	1,520 05
Notes receivable,	292 54
Investments,	10,000 00
Insurance and interest,	199 13
Total assets, as per books of the company,	<u>\$138,900 14</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	15,021 73
Unpaid bills,	3,203 01
Interest due but not paid,	597 79

Total liabilities, as per books of the company,	\$135,822 53
Profit and loss balance,	3,077 61

\$138,900 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,962 22	
Income from sale of light and power,		\$16,845 70
other sources,		60 00
Balance to profit and loss,	6,943 48	
	<u>\$16,905 70</u>	<u>\$16,905 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$2,993 06
Balance of manufacturing account,		6,943 48
Interest paid,	\$3,173 25	
Dividends declared,	3,600 00	
Wiring account,	85 68	
Balance June 30, 1896,	3,077 61	
	<u>\$9,936 54</u>	<u>\$9,936 54</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,463 18
Machinery and manufacturing appliances,	11,267 48
Street mains,	24,488 82
Meters,	2,351 38
Due for gas,	1,445 25
Gas coal on hand,	142 10
Coke on hand,	95 60
Tar on hand,	517 00
Stoves and fixtures on hand,	1,198 50
Horses, wagons, etc.,	317 09
Office furniture,	152 55
Cash on hand,	621 50
Investments,	4,600 00
<hr/>	
Total assets, as per books of the company,	\$54,660 45
Profit and loss balance,	56,644 26
<hr/>	
	\$111,304 71

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	8,500 00
Notes payable,	2,000 00
Unpaid bills,	581 21
Deposits,	62 00
Interest due but not paid,	161 50
<hr/>	
Total liabilities, as per books of the company,	\$111,304 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,446 29	
Income from sale of gas,		\$14,511 27
residuals,		1,474 95
other sources,		14 00
Balance to profit and loss,	3,553 93	
<hr/>		<hr/>
	\$16,000 22	\$16,000 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$58,087 35	
Balance of manufacturing account,		\$3,553 93
Rents,		84 00
Interest paid,	656 01	
Depreciation,	1,538 83	
Balance June 30, 1896,		56,644 26
<hr/>		<hr/>
	\$60,282 19	\$60,282 19

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances and street mains,	\$657,160 98
Meters,	34,545 35
Due for gas,	26,652 80
Gas on hand,	129 96
Purifying materials on hand,	298 85
Other materials on hand,	7,848 60
Stoves on hand,	62,556 37
Gas fixtures on hand,	144 63
Horses, wagons, etc.,	185 00
Sundry accounts due the company,	2,429 26
Cash on hand,	10,967 79
Work in process,	1,341 03
Total assets, as per books of the company,	<u>\$804,260 62</u>

LIABILITIES.

Capital stock,	\$472,000 00
Notes payable,	9,000 00
Unpaid bills,	41,736 52
Deposits,	1,584 00
Premium account,	18,088 92
Amounts due from the company, not included above,	26,629 79
Total liabilities, as per books of the company,	<u>\$569,039 23</u>
Profit and loss balance,	235,221 39
	<u>\$804,260 62</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$118,467 89	
Income from sale of gas,		\$157,775 82
Balance to profit and loss,	39,307 93	
	<u>\$157,775 82</u>	<u>\$157,775 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$195,981 40
Balance of manufacturing account,		39,307 93
Rents,		238 70
Interest paid,	\$306 64	
Balance June 30, 1896,	235,221 39	
	<u>\$235,528 03</u>	<u>\$235,528 03</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$74,455 43
Machinery and manufacturing appliances,	72,931 11
Street mains,	65,661 71
Meters,	11,553 20
Due for gas,	5,815 19
Coal on hand,	3,206 24
Coke on hand,	1,370 00

Tar on hand,	\$2,448 00
Purifying materials on hand,	150 00
Other materials on hand,	1,739 35
Stoves on hand,	152 25
Fixtures on hand,	828 57
Horses, wagons, etc.,	538 50
Sundry accounts due the company,	4,826 88
Cash on hand,	15,892 78
Investments,	12,550 00
Total assets, as per books of the company,	<u>\$274,119 21</u>

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,500 00
Deposits,	952 87
Total liabilities, as per books of the company,	<u>\$223,452 87</u>
Profit and loss balance,	50,666 34
	<u>\$274,119 21</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$52,636 27	
Income from sale of gas,		\$68,564 57
residuals,		10,067 48
other sources,		191 91
Balance to profit and loss,	26,187 69	
	<u>\$78,823 96</u>	<u>\$78,823 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$51,338 11
Balance of manufacturing account,		26,187 69
Interest received,		1,415 23
Jobbing account,		418 30
Other items of income,		28 40
Interest paid,	\$23 56	
Dividends declared,	22,000 00	
Construction charged off,	5,560 71	
Depreciation,	1,137 12	
Balance June 30, 1896,	50,666 34	
	<u>\$79,387 73</u>	<u>\$79,387 73</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	652 23
Gas coal on hand,	279 00
Coke on hand,	18 00
Tar on hand,	10 00
Enrichers on hand,	51 10
Purifying materials on hand,	24 00
Other gas materials on hand,	25 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00

Electric plant,	\$5,000 00
Due for electric light and power,	578 13
Fuel on hand (electric),	180 00
Carbons on hand,	45 00
Oil and waste on hand,	25 00
Other electric materials on hand,	25 00
Cash on hand,	981 88

Total assets, as per books of the company, \$40,894 34

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00

Total liabilities, as per books of the company, \$35,000 00

Profit and loss balance, 5,894 34

\$40,894 34

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,030 19	
{ electric,	1,818 10	
Income from sale of gas,		\$7,594 84
residuals,		493 37
sale of electric light and power,		2,187 52
other sources (electric),		50 00
Balance to profit and loss, { gas,	2,058 02	
{ electric,	419 42	
	\$10,325 73	\$10,325 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$5,466 90
Balance of gas manufacturing account,		2,058 02
Balance of electric manufacturing account,		419 42
Interest paid,	\$250 00	
Dividends declared,	1,800 00	
Balance June 30, 1896,	5,894 34	
	\$7,944 34	\$7,944 34

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$549,877 23
Steam plant,	702,795 84
Electric plant,	361,889 57
Electric lines,	1,319,298 54
Meters,	27,071 08
Arc lamps,	29,391 19
Patent rights,	338,105 00
Due for light and power,	46,903 87
Fuel on hand,	3,032 83
Incandescent lamps on hand,	2,342 76
Other materials on hand,	42,907 85
Sundry accounts due the company,	8,245 15
Cash on hand,	105,105 94
Notes receivable,	36,837 92
Investments,	225,912 05

Total assets, as per books of the company, \$3,799,716 82

LIABILITIES.

Capital stock,	\$3,188,800 00
Bonds issued,	410,000 00
Unpaid bills,	4,154 00
Deposits,	870 00
Unpaid dividends,	55,804 00
Interest earned but not paid,	2,300 00
Reserved funds,	2,044 33
Amounts due from the company, not included above,	26,903 71

Total liabilities, as per books of the company,	\$3,750,876 04
Profit and loss balance,	48,840 78
	<hr/>
	\$3,799,716 82

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$402,060 60	
Income from sale of light and power,		\$728,438 23
other sources,		5,949 43
Balance to profit and loss,	332,327 06	
	<hr/>	<hr/>
	\$734,387 66	\$734,387 66

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$26,582 22
Balance of manufacturing account,		332,327 06
Interest received,		4,217 07
Rents,		2,096 80
Royalties and wiring account,		7,999 63
Interest paid,	\$20,570 00	
Dividends declared,	216,609 75	
Depreciation,	27,202 25	
Reserved fund,	60,000 00	
Balance June 30, 1896,	48,840 78	
	<hr/>	<hr/>
	\$373,222 78	\$373,222 78

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$53,274 38
Steam plant,	37,472 54
Electric plant,	40,150 74
Electric lines,	64,359 17
Meters,	3,928 16
Transformers and lamps,	6,863 04
Arc system,	57,992 76
Patent rights,	19,000 00
Due for light and power,	10,959 67
Carbons on hand,	414 50
Oil and waste on hand,	74 77
Incandescent lamps on hand,	323 00
Other materials on hand,	2,817 97
Motors on hand,	222 48

Horses, wagons, tools, etc.,	\$9,034 48
Sundry accounts due the company,	205 36
Cash on hand,	82 97
Interest, insurance and taxes prepaid,	2,331 22

Total assets, as per books of the company, \$309,507 21

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	67,500 00
Unpaid bills,	2,913 92
Interest due but not paid,	1,000 00
Depreciation fund,	37,499 43
Amounts due from the company, not included above,	593 86

Total liabilities, as per books of the company, \$309,507 21

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$42,433 95	
Income from sale of light and power,		\$63,406 26
other sources,		58 76
Balance to profit and loss,	21,031 07	
	\$63,465 02	\$63,465 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$21,031 07
Other items of income,		43 05
Interest paid,	\$9,090 00	
Dividends declared,	6,000 00	
Depreciation fund,	5,540 12	
Other items,	444 00	
	\$21,074 12	\$21,074 12

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.

Real estate,	\$35,000 00
Steam plant,	33,050 00
Electric plant,	22,987 96
Electric lines,	56,450 26
Meters,	3,499 83
Patent rights,	9,000 00
Due for light and power,	3,308 12
Incandescent lamps on hand,	1,124 67
Other materials on hand,	3,469 34
Motors on hand,	6,652 99
Sundry accounts due the company,	4,476 85
Cash on hand,	6,174 21

Total assets, as per books of the company, \$185,194 23

LIABILITIES.	
Capital stock,	\$150,000 00
Notes payable,	15,000 00
Unpaid bills,	4,178 63
Total liabilities, as per books of the company,	\$169,178 63
Profit and loss balance,	16,015 60
	<u>\$185,194 23</u>

MANUFACTURING ACCOUNT.		\$100,127 25
	DR.	CR.
Operating expenses,	\$43,969 02	
Income from sale of light and power,		\$66,127 92
other sources,		5,166 25
Balance to profit and loss,	27,325 15	
	<u>\$71,294 17</u>	<u>\$71,294 17</u>

PROFIT AND LOSS ACCOUNT.										\$1,201 17	\$1,201 17
										DR.	CR.
Balance June 30, 1895,	.	.	.	.	.	.	.	.	.		\$3,665 51
Balance of manufacturing account,	.	.	.	.	.	.	.	.	.		27,325 15
Other items of income,	.	.	.	.	.	.	.	.	.		10 00
Interest paid,	.	.	.	.	.	.	.	.	.	\$735 06	
Dividends declared,	.	.	.	.	.	.	.	.	.	11,250 00	
Wiring account,	.	.	.	.	.	.	.	.	.	3,000 00	
Balance June 30, 1896,	.	.	.	.	.	.	.	.	.	16,015 60	
										<u>\$31,000 66</u>	<u>\$31,000 66</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$31,000 00
Steam plant,	48,220 91
Electric plant,	54,092 34
Electric lines,	69,761 64
Due for light and power,	6,992 12
Cash on hand,	9,022 53
Total assets, as per books of the company,	<u>\$219,089 54</u>

LIABILITIES.	
Capital stock,	\$200,000 00
Unpaid bills,	3,627 85
Reserved fund,	6,000 00
Total liabilities, as per books of the company,	\$209,627 85
Profit and loss balance,	9,461 69
	<u>\$219,089 54</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$62,211 92	
Income from sale of light and power,		\$84,285 63
Balance to profit and loss,	22,073 71	
	<u>\$84,285 63</u>	<u>\$84,285 63</u>

PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1895,	. . . . .		\$3,387 98
Balance of manufacturing account,	. . . . .		22,073 71
Dividends declared,	. . . . .	\$16,000 00	
Balance June 30, 1896,	. . . . .	9,461 69	
		<u>\$25,461 69</u>	<u>\$25,461 69</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$135,169 97
Machinery and manufacturing appliances,	73,825 97
Street mains,	138,276 31
Meters,	28,746 43
Due for gas,	6,706 65
Coal on hand,	5,754 83
Gas engines,	635 32
Tar on hand,	2,001 75
Enrichers on hand,	1,580 21
Purifying materials on hand,	159 07
Other materials on hand, tools, etc.,	8,112 39
Stoves on hand,	2,104 87
Fixtures on hand,	1,335 53
Sundry accounts due the company,	3,195 53
Office furniture,	434 21
Cash on hand,	28,971 24
Investments,	2,510 62
Total assets, as per books of the company,	<u>\$439,520 90</u>

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	11,301 98
Deposits,	488 50
Amounts due from the company, not included above,	12 15
Total liabilities, as per books of the company,	<u>\$299,802 63</u>
Profit and loss balance,	139,718 27
	<u>\$439,520 90</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$52,050 06	
Income from sale of gas,		\$101,837 89
residuals,		224 92
other sources,		162 60
Balance to profit and loss,	50,175 35	
	<u>\$102,225 41</u>	<u>\$102,225 41</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$115,438 48
Balance of manufacturing account,		50,175 35
Rents,		1,074 00
Jobbing account,		1,902 04
Other items of income,		56 98
Interest paid,	\$2 22	
Dividends declared,	28,800 00	
Depreciation,	126 36	
Balance June 30, 1896,	139,718 27	
	<u>\$168,646 85</u>	<u>\$168,646 85</u>

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$10,798 49
Machinery and manufacturing appliances (gas),	17,659 87
Street mains (gas),	15,000 00
Meters (gas),	5,000 00
Due for gas,	849 92
Enrichers on hand,	500 00
Stoves on hand,	228 13
Real estate (electric),	22,705 85
Steam plant (electric),	9,083 60
Electric plant,	36,603 82
Electric lines,	27,824 38
Meters (electric),	699 84
Transformers,	4,964 42
Arc lamps,	10,672 00
Due for electric light and power,	631 88
Fuel on hand (electric),	500 00
Carbons on hand,	250 00
Cash on hand,	2,877 43
Notes receivable,	198 46

Total assets, as per books of the company, \$167,048 09

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	16,000 00
Deposits,	100 00
Reserved fund,	948 09

Total liabilities, as per books of the company, \$167,048 09

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$25,173 34	
{ electric,	32,432 26	
Income from sale of gas,		\$32,701 10
residuals,		5,414 90
sale of electric light and power,		42,462 00
other sources, electric,		238 10
Balance to profit and loss, { gas,	12,942 66	
{ electric,	10,267 84	
	\$80,816 10	\$80,816 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$125 18
Balance of gas manufacturing account,		12,942 66
Balance of electric manufacturing account,		10,267 84
Interest paid,	\$862 14	
Dividends declared,	15,000 00	
Depreciation fund,	948 09	
Depreciation,	6,343 51	
Jobbing account,	56 76	
Other items,	125 18	
	\$23,335 68	\$23,335 68

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	24,877 53
Electric plant,	41,494 27
Electric lines, meters, transformers and arc lamps,	53,052 21
Wiring,	23,209 60
Franchise,	3,062 35
Due for light and power,	2,557 61
Fuel on hand,	4 10
Carbons on hand,	16 73
Oil and waste on hand,	36 72
Incandescent lamps on hand,	135 80
Globes on hand,	15 50
Sundry accounts due the company,	119 91
Office furniture,	168 00
Cash on hand,	94 31
Advanced insurance and water rates,	446 49

Total assets, as per books of the company, \$162,194 00

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	2,065 07
Unpaid bills,	23,245 56
Interest due but not paid,	20 98
Amounts due from the company, not included above,	710 42

Total liabilities, as per books of the company, \$156,042 03

Profit and loss balance, 6,151 97

\$162,194 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,599 32	
Income from sale of light and power,		\$18,581 94
Balance to profit and loss,	4,982 62	
	<u>\$18,581 94</u>	<u>\$18,581 94</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$4,453 55
Balance of manufacturing account,		4,982 62
Wiring account,		114 68
Interest paid,	\$3,100 33	
Other items,	298 55	
Balance June 30, 1896,	6,151 97	
	<u>\$9,550 85</u>	<u>\$9,550 85</u>

FRAMINGHAM GAS FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$32,354 71
Machinery and manufacturing appliances,	32,747 48
Street mains,	29,876 65
Meters,	3,521 57
Due for gas,	1,420 14
Coal on hand,	733 46
Wood on hand,	2 00
Tools on hand,	847 47
Purifying materials on hand,	153 60
Other materials on hand,	971 54
Jobbing materials on hand,	284 03
Stoves and fixtures on hand,	1,625 85
Horses, wagons, etc.,	266 75
Sundry accounts due the company,	1,170 67
Office furniture,	1,069 71
Cash on hand,	17 78
Notes receivable,	40,000 00
Investments, stoves leased,	1,602 15
<hr/>	
Total assets, as per books of the company,	\$148,665 56
Profit and loss balance,	49,118 68
<hr/>	
	\$197,784 24

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	23,332 32
Unpaid bills,	1,921 92
Interest due but not paid,	22,530 00
<hr/>	
Total liabilities, as per books of the company,	\$197,784 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,393 33	
Income from sale of gas,		\$7,270 01
other sources,		58 25
Balance to profit and loss,		65 07
<hr/>		<hr/>
	\$7,393 33	\$7,393 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$44,164 84	
Balance of manufacturing account,	65 07	
Interest,	4,500 00	
Depreciation,	149 99	
Jobbing account,	238 78	
Balance June 30, 1896,		\$49,118 68
<hr/>		<hr/>
	\$49,118 68	\$49,118 68

FRANKLIN.

(See Union Electric Light Company.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	\$6,107 46
Electric lines,	2,600 00
Transformers,	1,100 00
Arc lamps,	1,200 00
Cash on hand,	2,162 30
Total assets, as per books of the company,	<u>\$13,169 76</u>

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	<u>\$10,000 00</u>
Profit and loss balance,	3,169 76
	<u>\$13,169 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,770 36	
Income from sale of light and power,		\$3,868 93
Balance to profit and loss,	1,098 57	
	<u>\$3,868 93</u>	<u>\$3,868 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$2,771 19
Balance of manufacturing account,		1,098 57
Dividends declared,	\$700 00	
Balance June 30, 1896,	3,169 76	
	<u>\$3,869 76</u>	<u>\$3,869 76</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$8,100 00
Steam plant,	14,938 48
Electric plant,	9,141 88
Electric lines,	14,310 60
Meters,	2,116 90
Transformers,	2,562 88
Arc lamps,	2,656 50
Due for light and power,	1,525 17
Fuel on hand,	204 00
Carbons on hand,	124 60
Oil and waste on hand,	48 70
Incandescent lamps on hand,	162 46
Globes on hand,	9 48
Other materials on hand,	530 49
Sundry accounts due the company,	423 65

Office furniture,	\$38 92
Cash on hand,	172 46
Investments,	370 10
Total assets, as per books of the company,	<u>\$57,437 27</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	7,250 00
Unpaid bills,	539 30
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	<u>\$52,789 30</u>
Profit and loss balance,	4,647 97
	<u>\$57,437 27</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,528 40	
Income from sale of light and power,		\$17,104 95
other sources,		89 64
Balance to profit and loss,	4,666 19	
	<u>\$17,194 59</u>	<u>\$17,194 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$5,213 85
Balance of manufacturing account,		4,666 19
Rents,		25 00
Jobbing account,		77 02
Other items of income,		28 91
Interest paid,	\$274 13	
Dividends declared,	2,500 00	
Depreciation,	2,464 04	
Other items,	124 83	
Balance June 30, 1896,	4,647 97	
	<u>\$10,010 97</u>	<u>\$10,010 97</u>

GARDNER GAS FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$5,307 33
Machinery and manufacturing appliances,	13,348 01
Street mains,	22,318 33
Meters,	1,812 40
Due for gas,	1,597 48
Tar on hand,	90 00
Enrichers on hand,	357 53
Tools on hand,	243 99
Fixtures on hand,	858 94
Horses, wagons, etc.,	275 00
Sundry accounts due the company,	530 53
Office furniture,	40 75
Cash on hand,	218 95
Subscription account,	2,650 00
Total assets, as per books of the company,	<u>\$49,649 24</u>

LIABILITIES.

Capital stock,	\$28,900 00
Notes payable,	17,325 00
Unpaid bills,	1,686 19
Total liabilities, as per books of the company,	\$47,911 19
Profit and loss balance,	1,738 05
	<u>\$49,649 24</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,673 27	
Income from sale of gas,		\$7,795 38
Balance to profit and loss,	1,122 11	
	<u>\$7,795 38</u>	<u>\$7,795 38</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$712 40
Balance of manufacturing account,		1,122 11
Jobbing account,		788 63
Interest paid,	\$885 09	
Balance June 30, 1896,	1,738 05	
	<u>\$2,623 14</u>	<u>\$2,623 14</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$38,041 20
Steam plant,	33,372 35
Electric plant,	36,062 36
Electric lines,	30,605 21
Patent rights,	5,000 00
Due for light and power,	4,211 28
Fuel on hand,	1,939 80
Carbons on hand,	154 50
Oil and waste on hand,	28 20
Incandescent lamps on hand,	386 58
Globes on hand,	75 12
Other materials on hand,	116 33
Horses, wagons, etc.,	285 80
Sundry accounts due the company,	1,233 10
Office furniture and tools,	451 44
Cash on hand,	470 87
Total assets, as per books of the company,	<u>\$152,434 14</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	49,000 00
Notes payable,	37,179 52
Unpaid bills,	4,259 81
Interest due but not paid,	750 00
Total liabilities, as per books of the company,	<u>\$141,189 33</u>
Profit and loss balance,	11,244 81
	<u>\$152,434 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,379 02	
Income from sale of light and power,		\$22,417 74
other sources,		175 00
Balance to profit and loss,	4,213 72	
	<u>\$22,592 74</u>	<u>\$22,592 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$14,623 22
Balance of manufacturing account,		4,213 72
Rents,		200 00
Other items of income,		254 00
Interest paid,	\$5,158 67	
Depreciation,	2,887 46	
Balance June 30, 1896,	11,244 81	
	<u>\$19,290 94</u>	<u>\$19,290 94</u>

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$44,000 00
Machinery and manufacturing appliances, street mains and meters,	41,000 00
Due for gas,	4,659 33
Coal on hand,	2,022 88
Gas on hand,	74 00
Tar on hand,	310 00
Purifying materials on hand,	150 00
Other materials on hand,	350 00
Stoves on hand,	100 00
Fixtures on hand,	525 00
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	6,334 81
Cash on hand,	314 97
Notes receivable,	936 39
Investments,	1,074 21
Total assets, as per books of the company,	<u>\$102,151 59</u>

LIABILITIES.

Capital stock,	\$80,000 00
Notes payable,	5,000 00
Total liabilities, as per books of the company,	<u>\$85,000 00</u>
Profit and loss balance,	17,151 59
	<u>\$102,151 59</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,801 03	
Income from sale of gas,		\$32,930 19
residuals,		4,951 83
other sources,		6 80
Balance to profit and loss,	14,087 79	
	<u>\$37,888 82</u>	<u>\$37,888 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$16,452 24
Balance of manufacturing account,		14,087 79
Rents,		2,768 60
Jobbing account,		745 12
Other items of income,		39 89
Interest paid,	\$445 20	
Dividends declared,	9,600 00	
Construction charged off,	6,896 85	
Balance June 30, 1896,	17,151 59	
	<hr/>	<hr/>
	\$34,093 64	\$34,093 64

GRAFTON ELECTRIC COMPANY.

ASSETS.

Steam plant,	\$882 74
Electric plant,	2,800 00
Electric lines,	9,624 40
Meters,	442 50
Transformers,	1,142 80
Due for light and power,	777 30
Incandescent lamps on hand,	127 69
Other materials on hand,	33 74
Cash on hand,	27 49
	<hr/>
Total assets, as per books of the company,	\$15,858 66

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	2,720 00
Unpaid bills,	1,229 77
	<hr/>
Total liabilities, as per books of the company,	\$13,949 77
Profit and loss balance,	1,908 89
	<hr/>
	\$15,858 66

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,602 40	
Income from sale of light and power,		\$4,096 55
Balance to profit and loss,	1,494 15	
	<hr/>	<hr/>
	\$4,096 55	\$4,096 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$474 08
Balance of manufacturing account,		1,494 15
Interest paid,	\$59 34	
Balance June 30, 1896,	1,908 89	
	<hr/>	<hr/>
	\$1,968 23	\$1,968 23

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,560 00
Steam plant,	5,881 33
Electric plant,	16,078 30
Electric lines,	20,899 44
Meters,	1,353 95
Arc lamps,	75 00
Due for light and power,	1,371 05
Fuel on hand,	54 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	64 00
Globes on hand,	12 30
Other materials on hand,	65 00
Fixtures on hand,	217 50
Sundry accounts due the company,	88 00
Office furniture,	60 00
Cash on hand,	45 80
Investments,	1,155 06

Total assets, as per books of the company, \$48,992 73

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Notes payable,	6,719 93
Unpaid bills,	963 32
Interest due but not paid,	30 00
Amounts due from the company, not included above,	1,161 03

Total liabilities, as per books of the company, \$47,674 28
 Profit and loss balance, 1,318 45

\$48,992 73

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,023 45	
Income from sale of light and power,		\$8,399 22
Balance to profit and loss,	2,375 77	
	<u>\$8,399 22</u>	<u>\$8,399 22</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$14 70	
Balance of manufacturing account,		\$2,375 77
Interest paid,	1,042 62	
Balance June 30, 1896,	1,318 45	
	<u>\$2,375 77</u>	<u>\$2,375 77</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	12,708 97
Electric lines,	9,324 45
Meters,	2,854 70
Transformers,	1,425 00
Arc lamps,	3,380 65
Due for light and power,	1,908 13
Fuel on hand,	261 00
Carbons on hand,	78 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	196 00
Other materials on hand,	692 46
Sundry accounts due the company,	213 73
Cash on hand,	132 54
Total assets, as per books of the company,	<u>\$47,230 70</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	10,000 00
Unpaid bills,	99 21
Depreciation fund,	3,000 00
Total liabilities, as per books of the company,	<u>\$43,099 21</u>
Profit and loss balance,	4,131 49
	<u>\$47,230 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,958 61	
Income from sale of light and power,		\$14,053 87
other sources,		182 04
Balance to profit and loss,	3,277 30	
	<u>\$14,235 91</u>	<u>\$14,235 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,270 30
Balance of manufacturing account,		3,277 30
Interest paid,	\$500 00	
Dividends declared,	1,200 00	
Construction charged off,	716 11	
Depreciation fund,	1,000 00	
Balance June 30, 1896,	4,131 49	
	<u>\$7,547 60</u>	<u>\$7,547 60</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$44,608 47
Street mains,	4,572 10
Meters,	2,000 94
Due for gas,	864 50
Coal on hand,	299 00
Coke on hand,	50 00
Tar on hand,	262 50
Enrichers on hand,	41 50
Purifying materials on hand,	36 00
Other materials on hand,	60 15
Stoves and fixtures on hand,	218 00
Sundry accounts due the company,	86 48
Cash on hand,	1,350 92

Total assets, as per books of the company, \$54,450 56

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00

Total liabilities, as per books of the company, \$51,000 00

Profit and loss balance, 3,450 56

\$54,450 56

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,763 18	
Income from sale of gas,		\$8,228 84
residuals,		450 90
Balance to profit and loss,	2,916 56	
	\$8,679 74	\$8,679 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$2,676 22
Balance of manufacturing account,		2,916 56
Interest paid,	\$54 89	
Dividends declared,	2,040 00	
Loss on stove account,	47 33	
Balance June 30, 1896,	3,450 56	
	\$5,592 78	\$5,592 78

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$49,573 31
Steam plant,	51,489 22
Electric plant,	67,874 45
Electric lines,	61,840 34
Meters,	2,105 02
Transformers,	4,919 48
Arc lamps,	12,705 05
Due for light and power,	4,838 78

Fuel on hand,	\$1,980 00
Carbons on hand,	149 50
Oil and waste on hand,	55 42
Incandescent lamps on hand,	292 52
Globes on hand,	51 59
Other materials on hand,	1,674 10
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	167 55
Office furniture,	225 00
Cash on hand,	7,272 30

Total assets, as per books of the company, \$267,713 63

LIABILITIES.

Capital stock,	\$127,500 00
Bonds issued,	85,000 00
Notes payable,	13,800 00
Unpaid bills,	353 93
Depreciation fund,	12,500 00

Total liabilities, as per books of the company, \$239,153 93

Profit and loss balance, 28,559 70

\$267,713 63

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$26,877 28	
Income from sale of light and power,		\$50,515 69
other sources,		2 00
Balance to profit and loss,	23,640 41	
	<u>\$50,517 69</u>	<u>\$50,517 69</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$32,010 61
Balance of manufacturing account,		23,640 41
Rents,		184 00
Other items of income,		27 50
Interest paid,	\$5,623 60	
Dividends declared,	7,650 00	
Depreciation,	1,529 22	
Depreciation fund,	12,500 00	
Balance June 30, 1896,	28,559 70	
	<u>\$55,862 52</u>	<u>\$55,862 52</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$25,033 71
Machinery and manufacturing appliances,	129,997 86
Street mains,	68,117 07
Meters,	16,699 52
Due for gas,	14,925 36
Coal on hand,	3,418 90
Coke on hand,	163 70
Tar on hand,	562 50
Purifying materials on hand,	300 00
Other materials on hand,	324 88

Stoves on hand,	\$2,208 00
Fixtures on hand,	640 00
Sundry accounts due the company,	195 44
Cash on hand,	2,240 02
Investments,	21,646 29

Total assets, as per books of the company, \$286,473 25

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	29,000 00
Unpaid bills,	3,946 04

Total liabilities, as per books of the company, \$107,946 04
Profit and loss balance, 178,527 21

\$286,473 25

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$76,488 42	
Income from sale of gas,		\$94,390 62
residuals,		1,257 13
Balance to profit and loss,	19,159 33	
	<u>\$95,647 75</u>	<u>\$95,647 75</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$168,610 71
Balance of manufacturing account,		19,159 33
Rents,		711 00
Jobbing account,		48 04
Interest paid,	\$1,001 87	
Dividends declared,	7,500 00	
Depreciation,	1,500 00	
Balance June 30, 1896,	178,527 21	
	<u>\$188,529 08</u>	<u>\$188,529 08</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$76,572 73	
{ electric,	25,079 53	
Income from sale of gas,		\$79,690 13
residuals,		14,870 79
other sources (gas),		3 90
sale of electric light and power,		53,072 26
other sources (electric),		734 86
Balance to profit and loss, { gas,	17,992 09	
{ electric,	28,727 59	
	<u>\$148,371 94</u>	<u>\$148,371 94</u>

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,365 77
Electric plant,	6,522 63
Electric lines,	6,178 05
Meters,	258 67
Arc lamps,	1,926 00
Due for light and power,	603 69
Cash on hand,	643 55
Investments,	5,875 00
Total assets, as per books of the company,	<u>\$23,373 36</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	2,500 00
Total liabilities, as per books of the company,	<u>\$17,500 00</u>
Profit and loss balance,	5,873 36
	<u>\$23,373 36</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,754 94	
Income from sale of light and power,		\$3,846 38
Balance to profit and loss,	1,091 44	
	<u>\$3,846 38</u>	<u>\$3,846 38</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,962 81
Balance of manufacturing account,		1,091 44
Other items of income,		520 00
Interest paid,	\$180 89	
Oil lamps,	520 00	
Balance June 30, 1896,	5,873 36	
	<u>\$6,574 25</u>	<u>\$6,574 25</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$20,545 46
Steam plant,	43,854 25
Electric plant,	36,297 33
Electric lines,	55,901 64
Meters,	4,147 39
Transformers,	16,468 98
Arc lamps,	13,265 50
Patent rights,	10,000 00
Due for light and power,	6,440 61
Fuel on hand,	129 00
Carbons on hand,	77 00
Oil and waste on hand,	39 25
Incandescent lamps on hand,	634 30
Globes on hand,	89 60

Other materials on hand,	\$398 37
Horses, wagons, etc.,	498 69
Sundry accounts due the company,	1,406 15
Office furniture,	60 30
Cash on hand,	184 76
Investments,	15,000 00
Interest and insurance,	453 44

Total assets, as per books of the company, \$225,892 02

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	42,367 33
Unpaid bills,	4,072 99

Total liabilities, as per books of the company, \$221,440 32

Profit and loss balance, 4,451 70

\$225,892 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$26,289 32	
Income from sale of light and power,		\$41,869 50
other sources,		336 00
Balance to profit and loss,	15,916 18	
	<u>\$42,205 50</u>	<u>\$42,205 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$9,509 27
Balance of manufacturing account,		15,916 18
Wiring account,		9 00
Interest paid,	\$5,732 25	
Dividends declared,	5,000 00	
Depreciation,	10,250 50	
Balance June 30, 1896,	4,451 70	
	<u>\$25,434 45</u>	<u>\$25,434 45</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,165 00
Street mains,	5,347 32
Meters,	2,018 60
Due for gas,	897 58
Coal on hand,	11 00
Enrichers on hand,	120 00
Cash on hand,	1,984 21

Total assets, as per books of the company, \$16,243 71

Profit and loss balance, 7,774 29

\$24,018 00

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Unpaid dividends,	18 00
Total liabilities, as per books of the company,	<u>\$24,018 00</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,626 04	
Income from sale of gas,		\$6,676 93
Balance to profit and loss,	3,050 89	
	<u>\$6,676 93</u>	<u>\$6,676 93</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$9,625 18	
Balance of manufacturing account,		\$3,050 89
Interest paid,	480 00	
Dividends declared,	720 00	
Balance June 30, 1896,		7,774 29
	<u>\$10,825 18</u>	<u>\$10,825 18</u>

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$104,096 50
Machinery and manufacturing appliances,	145,951 00
Street mains,	127,203 11
Meters,	6,000 00
Due for gas,	9,795 88
Coal on hand,	1,717 87
Coke on hand,	37 50
Tar on hand,	225 00
Enrichers on hand,	51 75
Purifying materials on hand,	21 70
Other materials on hand,	590 58
Stoves on hand,	225 25
Horses, wagons, etc.,	200 00
Sundry accounts due the company,	1,772 30
Office furniture,	150 00
Cash on hand,	238 54
Total assets, as per books of the company,	<u>\$398,276 98</u>

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	45,000 00
Unpaid bills,	5,148 31
Deposits,	1,461 40
Premium account,	17,775 00
Total liabilities, as per books of the company,	<u>\$319,384 71</u>
Profit and loss balance,	78,892 27
	<u>\$398,276 98</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$78,248 65	
Income from sale of gas,		\$96,939 33
residuals,		12,715 37
Balance to profit and loss,	31,406 05	
	<u>\$109,654 70</u>	<u>\$109,654 70</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$77,503 15
Balance of manufacturing account,		31,406 05
Rents,		120 00
Jobbing and stove account,		55 36
Other items of income,		5 00
Interest paid,	\$2,257 25	
Dividends declared,	25,000 00	
Depreciation,	2,940 04	
Balance June 30, 1896,	78,892 27	
	<u>\$109,089 56</u>	<u>\$109,089 56</u>

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$170,393 79
Machinery and manufacturing appliances (gas),	169,891 59
Street mains (gas),	162,925 73
Meters (gas),	33,597 47
Due for gas,	8,838 53
Gas coal on hand,	3,781 06
Coke on hand,	1,606 79
Tar on hand,	2,364 20
Enrichers on hand,	392 93
Purifying materials on hand,	448 43
Other gas materials on hand,	5,849 41
Stoves on hand,	2,528 40
Gas fixtures on hand,	549 84
Real estate (electric),	24,048 81
Steam plant (electric),	73,784 00
Electric plant,	77,658 67
Electric lines,	93,155 40
Meters (electric),	10,544 79
Arc lamps,	18,212 28
Due for electric light and power,	10,364 33
Fuel on hand (electric),	5,687 80
Carbons on hand,	527 67
Oil and waste on hand,	87 50
Incandescent lamps on hand,	860 47
Globes on hand,	79 84
Other electric materials on hand,	2,933 86
Motors on hand,	4,496 31
Ammonia,	1,612 35
Insurance,	800 00
Sundry accounts due the company,	7,823 01
Cash on hand,	12,712 10
Investments,	801 01
Total assets, as per books of the company,	<u>\$909,358 37</u>

LIABILITIES.

Capital stock,	\$590,000 00
Bonds issued,	125,000 00
Notes payable,	74,000 00
Unpaid bills,	6,697 89
Deposits,	243 00
Reserved fund,	16,078 28
Depreciation fund,	14,477 64
Total liabilities, as per books of the company,	\$826,496 81
Profit and loss balance,	82,861 56
	<u>\$909,358 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$89,546 02	
{ electric,	69,497 87	
Income from sale of gas,		\$107,749 08
residuals,		21,257 15
other sources (gas),		251 42
sale of electric light and power,		83,006 26
other sources (electric),		3,306 20
Balance to profit and loss, { gas,	39,711 63	
{ electric,	16,814 59	
	<u>\$215,570 11</u>	<u>\$215,570 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$84,817 01
Balance of gas manufacturing account,		39,711 63
Balance of electric manufacturing account,		16,814 59
Rents,		1,519 37
Jobbing, lamp sales, etc.,		3,782 14
Other items of income,		13 72
Interest paid,	\$8,987 92	
Dividends declared,	35,400 00	
Depreciation,	1,132 29	
Depreciation fund,	9,477 64	
Reserved fund,	8,082 25	
Other items,	716 80	
Balance June 30, 1896,	82,861 56	
	<u>\$146,658 46</u>	<u>\$146,658 46</u>

LEE ELECTRIC COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas),	\$500 00
Street mains (gas),	2,000 00
Meters (gas),	300 00
Real estate (electric),	6,079 00
Steam plant (electric),	11,624 69
Electric plant,	6,311 76
Electric lines,	16,778 48
Meters (electric),	810 91
Transformers,	2,146 73
Arc lamps,	80 00
Due for electric light and power,	1,441 73

Fuel on hand (electric),	\$79 50
Oil and waste on hand,	20 50
Incandescent lamps on hand,	311 81
Other electric materials on hand,	200 00
Horses, wagons, etc.,	195 35
Sundry accounts due the company,	639 01
Office furniture,	15 75
Cash on hand,	89 63
Total assets, as per books of the company,	<u>\$49,624 85</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	20,000 00
Notes payable,	6,430 00
Unpaid bills,	381 83
Unpaid dividends,	800 00
Interest due but not paid,	330 00
Amounts due from the company, not included above,	869 05
Total liabilities, as per books of the company,	<u>\$48,810 88</u>
Profit and loss balance,	813 97
	<u>\$49,624 85</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,307 90	
Income from sale of light and power,		\$6,409 07
Balance to profit and loss,	2,101 17	
	<u>\$6,409 07</u>	<u>\$6,409 07</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$707 90
Balance of manufacturing account,		2,101 17
Rents,		135 38
Interest paid,	\$1,330 48	
Dividends declared,	800 00	
Balance June 30, 1896,	813 97	
	<u>\$2,944 45</u>	<u>\$2,944 45</u>

LENOX ELECTRIC LIGHT COMPANY.

ASSETS.

Electric lines,	\$14,758 54
Meters,	1,060 51
Transformers,	1,414 90
Cash on hand,	5,412 00
Total assets, as per books of the company,	<u>\$22,645 95</u>

LIABILITIES.

Capital stock,	\$20,000 00
Deposits,	1,606 22
Total liabilities, as per books of the company,	<u>\$21,606 22</u>
Profit and loss balance,	1,039 73
	<u>\$22,645 95</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,768 03	
Income from sale of light and power,		\$2,807 76
Balance to profit and loss,	1,039 73	
	<u>\$2,807 76</u>	<u>\$2,807 76</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance of manufacturing account,		\$1,039 73
Balance June 30, 1896,	\$1,039 73	
	<u>\$1,039 73</u>	<u>\$1,039 73</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,764 69
Steam plant,	28,491 63
Electric plant,	23,987 48
Electric lines,	43,279 25
Meters,	4,536 75
Transformers,	10,847 86
Arc lamps,	9,745 69
Franchise,	10,000 00
Due for light and power,	4,394 86
Fuel on hand,	64 50
Carbons on hand,	30 33
Oil and waste on hand,	48 48
Incandescent lamps on hand,	170 97
Globes on hand,	56 91
Other materials on hand,	689 88
Tools,	164 81
Horses, wagons, etc.,	296 20
Office furniture,	165 07
Cash on hand,	409 56
Notes receivable,	200 00
Insurance,	264 25
Total assets, as per books of the company,	<u>\$149,609 17</u>
Profit and loss balance,	1,071 91
	<u>\$150,681 08</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	85,385 65
Unpaid bills,	1,292 39
Interest due but not paid,	13,628 04
Amounts due from the company, not included above,	375 00
Total liabilities, as per books of the company,	<u>\$150,681 08</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,788 16	
Income from sale of light and power,		\$19,666 19
other sources,		188 25
Balance to profit and loss,	7,066 28	
	<u>\$19,854 44</u>	<u>\$19,854 44</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$2,988 13	
Balance of manufacturing account,		\$7,066 28
Wiring and lamp sales,		253 51
Interest paid,	5,164 77	
Other items,	238 80	
Balance June 30, 1896,		1,071 91
	<u>\$8,391 70</u>	<u>\$8,391 70</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	14,962 97
Street mains,	20,000 00
Meters,	2,037 03
Due for gas,	1,234 74
Coal on hand,	576 83
Enrichers on hand,	395 28
Sundry accounts due the company,	37 80
Cash on hand,	2,466 39
Notes receivable,	1,200 00
Total assets, as per books of the company,	<u>\$55,911 04</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	5,911 04
	<u>\$55,911 04</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,826 79	
Income from sale of gas,		\$7,672 66
other sources,		37 80
Balance to profit and loss,	2,883 67	
	<u>\$7,710 46</u>	<u>\$7,710 46</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$5,080 69
Balance of manufacturing account,		2,883 67
Interest received,		48 00
Rents,		58 00
Other items of income,		4 60
Dividends declared,	\$2,000 00	
Construction charged off,	111 87	
Depreciation,	82 05	
Balance June 30, 1896,	5,911 04	
	<u>\$8,104 96</u>	<u>\$8,104 96</u>

LEXINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$1,514 95
Machinery and manufacturing appliances (gas),	21,601 20
Street mains (gas),	7,705 70
Meters (gas),	911 71
Due for gas,	408 83
Gas coal on hand,	5 60
Tar on hand,	5 75
Enrichers on hand,	25 00
Gas fixtures on hand,	64 51
Real estate (electric),	5,201 41
Steam plant (electric),	13,489 84
Electric plant,	12,369 36
Electric lines,	12,068 91
Meters (electric),	1,514 82
Transformers,	2,502 25
Arc lamps,	593 70
Due for electric light and power,	1,195 70
Fuel on hand (electric),	80 00
Carbons on hand,	10 00
Oil and waste on hand,	33 22
Incandescent lamps on hand,	892 75
Other electric materials on hand,	1,748 11
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	8,516 28
Insurance and taxes advanced,	224 47
<hr/>	
Total assets, as per books of the company,	\$92,834 07

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	11,097 76
Unpaid bills,	4,690 35
Unpaid dividends,	750 00
Depreciation fund,	600 00
<hr/>	
Total liabilities, as per books of the company,	\$77,138 11
Profit and loss balance,	15,695 96
<hr/>	
	\$92,834 07

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,123 52	
{ electric,	5,989 50	
Income from sale of gas,		\$2,779 74
other sources (gas),		21 90
sale of electric light and power,		9,152 92
Balance to profit and loss, { gas,	678 12	
{ electric,	3,163 42	
<hr/>		
	\$11,954 56	\$11,954 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$14,415 62
Balance of gas manufacturing account,		678 12
Balance of electric manufacturing account,		3,163 42
Rents,		10 00
Wiring account,		354 20
Other items of income,		6 86
Interest paid,	\$2,182 26	
Dividends declared,	750 00	
Balance June 30, 1896,	15,695 96	
	<u>\$18,628 22</u>	<u>\$18,628 22</u>

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,753 01
Steam plant,	98,051 21
Electric plant,	131,729 32
Electric lines,	261,554 25
Meters,	790 46
Inside wiring,	10,172 01
Due for light and power,	11,307 98
Fuel on hand,	1,059 96
Carbons on hand,	716 40
Oil and waste on hand,	192 30
Incandescent lamps on hand,	297 55
Globes on hand,	29 00
Other materials on hand,	3,969 84
Insurance,	419 70
Horses, wagons, etc.,	565 00
Sundry accounts due the company,	579 18
Office furniture,	200 00
Cash on hand,	3,667 60
Investments,	1,602 50
Total assets, as per books of the company,	<u>\$554,657 27</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	183,000 00
Notes payable,	15,000 00
Unpaid bills,	4,989 40
Total liabilities, as per books of the company,	<u>\$502,989 40</u>
Profit and loss balance,	51,667 87
	<u>\$554,657 27</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$71,513 79	
Income from sale of light and power,		\$125,331 32
Balance to profit and loss,	53,817 53	
	<u>\$125,331 32</u>	<u>\$125,331 32</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$32,913 68
Balance of manufacturing account,		53,817 53
Interest received,		1,038 01
Shop and jobbing account,		477 45
Interest paid,	\$11,665 46	
Dividends declared,	21,000 00	
Depreciation,	3,913 34	
Balance June 30, 1896,	51,667 87	
	<hr/> \$88,246 67	<hr/> \$88,246 67

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$425,000 00
Machinery and manufacturing appliances, street mains and meters,	136,112 26
Due for gas,	2,356 08
Coal on hand,	20,444 00
Coke on hand,	1,423 00
Tar on hand,	2,700 00
Enrichers on hand,	6,336 47
Purifying materials on hand,	60 00
Stoves on hand,	9,000 00
Cash on hand,	24,094 49
Investments,	75,000 00
Total assets, as per books of the company,	<hr/> \$702,526 30

LIABILITIES.

Capital stock,	\$500,000 00
Total liabilities, as per books of the company,	<hr/> \$500,000 00
Profit and loss balance,	202,526 30
	<hr/> \$702,526 30

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$222,036 33	
Income from sale of gas,		\$293,220 62
residuals,		42,745 00
Balance to profit and loss,	113,929 29	
	<hr/> \$335,965 62	<hr/> \$335,965 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$146,031 79
Balance of manufacturing account,		113,929 29
Rents,		5,531 15
Interest paid,	\$1,219 13	
Dividends declared,	60,000 00	
Depreciation,	1,719 80	
Balance June 30, 1896,	202,526 30	
	<hr/> \$265,495 23	<hr/> \$265,495 23

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$189,868 40
Machinery, manufacturing appliances and street mains (gas), . . .	130,854 12
Due for gas,	20,398 63
Gas coal on hand,	7,164 46
Coke on hand,	60 00
Tar on hand,	400 00
Enrichers on hand,	180 00
Purifying materials on hand,	648 00
Other gas materials on hand,	1,153 18
Stoves on hand,	1,774 81
Real estate (electric),	101,857 57
Steam plant (electric),	59,128 98
Electric plant,	38,226 35
Electric lines, meters, transformers and arc lamps,	95,153 74
Due for electric light and power,	12,584 01
Fuel on hand (electric),	260 03
Carbons on hand,	1,661 25
Oil and waste on hand,	31 00
Incandescent lamps on hand,	518 39
Globes on hand,	50 00
Sundry accounts due the company,	973 15
Cash on hand,	473 07
Investments,	11,021 69

Total assets, as per books of the company, \$674,440 83

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	62,950 00
Unpaid bills,	11,689 09
Deposits,	854 77
Depreciation fund,	12,252 05
Amounts due from the company, not included above,	4 00

Total liabilities, as per books of the company, \$487,749 91

Profit and loss balance, 186,690 92

\$674,440 83

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$114,707 67	
{ electric,	73,717 21	
Income from sale of gas,		\$146,344 11
residuals,		16,294 19
sale of electric light and power,		127,503 70
Balance to profit and loss, { gas,	47,930 63	
{ electric,	53,786 49	
	<hr/>	<hr/>
	\$290,142 00	\$290,142 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$163,184 18
Balance of gas manufacturing account,		47,930 63
Balance of electric manufacturing account,		53,786 49
Rents,		815 65
Interest paid,	\$4,026 03	
Dividends declared,	40,000 00	
Depreciation,	35,000 00	
Balance June 30, 1896,	186,690 92	
	<hr/>	<hr/>
	\$265,716 95	\$265,716 95

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$28,961 07
Steam plant,	53,894 05
Electric plant,	68,554 64
Electric lines,	192,295 46
Meters,	16,641 30
Transformers,	16,926 46
Arc lamps,	11,679 32
Due for light and power,	9,924 55
Fuel on hand,	1,181 22
Carbons on hand,	200 70
Incandescent lamps on hand,	411 90
Globes on hand,	36 80
Other materials on hand,	1,382 87
Horses, wagons, etc.,	1,333 01
Sundry accounts due the company,	3,210 80
Office furniture,	605 25
Cash on hand,	1,322 24
Investments,	10,000 00
	<hr/>
Total assets, as per books of the company,	\$418,561 64

LIABILITIES.

Capital stock,	\$155,200 00
Bonds issued,	100,000 00
Notes payable,	148,800 00
Unpaid bills,	4,127 41
Interest accrued,	1,277 51
	<hr/>
Total liabilities, as per books of the company,	\$409,404 92
Profit and loss balance,	9,156 72
	<hr/>
	\$418,561 61

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$59,323 38	
Income from sale of light and power,		\$100,824 71
Balance to profit and loss,	41,501 33	
	<hr/>	<hr/>
	\$100,824 71	\$100,824 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$27,925 02
Balance of manufacturing account,		41,501 33
Lamp sales,		300 33
Interest paid,	\$14,935 24	
Dividends declared,	9,312 00	
Depreciation,	34,660 00	
Other items,	1,662 72	
Balance June 30, 1896,	9,156 72	
	<hr/>	<hr/>
	\$69,726 68	\$69,726 68

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$55,795 62
Machinery and manufacturing appliances,	75,671 97
Street mains,	147,403 75
Meters,	11,200 00
Due for gas,	15,066 65
Coal on hand,	1,361 87
Coke on hand,	1,125 00
Tar on hand,	500 00
Enrichers on hand,	78 00
Purifying materials on hand,	109 25
Other materials on hand,	3,823 15
Stoves on hand,	148 25
Sundry accounts due the company,	4,154 55
Cash on hand,	418 22
Investments,	7,514 37
	<hr/>
Total assets, as per books of the company,	\$324,370 65

LIABILITIES.

Capital stock,	\$235,000 00
Notes payable,	50,000 00
Unpaid bills,	10,713 34
Deposits,	1,680 00
Unpaid dividends,	1,177 50
Premium account,	15,073 75
	<hr/>
Total liabilities, as per books of the company,	\$313,644 59
Profit and loss balance,	10,726 06
	<hr/>
	\$324,370 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$79,718 39	
Income from sale of gas,		\$88,546 87
residuals,		13,240 88
Balance to profit and loss,	22,069 36	
	<hr/>	<hr/>
	\$101,787 75	\$101,787 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$7,288 86
Balance of manufacturing account,		22,069 36
Other items of income,		170 99
Interest paid,	\$1,847 46	
Dividends declared,	14,100 00	
Jobbing account,	2,171 14	
Other items,	684 55	
Balance June 30, 1896,	10,726 06	
	<u>\$29,529 21</u>	<u>\$29,529 21</u>

MANUFACTURERS' GAS LIGHT COMPANY OF FALL RIVER.

ASSETS.

Real estate,	\$3,000 00
Machinery, manufacturing appliances, street mains and meters,	46,804 99
Due for gas,	246 02
Coal on hand,	300 00
Coke on hand,	300 00
Cash on hand,	2,940 07
Total assets, as per books of the company,	<u>\$53,591 08</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	3,591 08
	<u>\$53,591 08</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,598 65	
Income from sale of gas,		\$22,849 10
residuals,		2,991 80
Balance to profit and loss,	6,242 25	
	<u>\$25,840 90</u>	<u>\$25,840 90</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$7,388 83
Balance of manufacturing account,		6,242 25
Interest paid,	\$40 00	
Dividends declared,	4,000 00	
Depreciation,	6,000 00	
Balance June 30, 1896,	3,591 08	
	<u>\$13,631 08</u>	<u>\$13,631 08</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,309 19
Machinery and manufacturing appliances,	13,806 39
Street mains,	21,000 00
Meters,	1,788 03
Due for gas,	530 80
Gas coal on hand,	1,561 81
Coke on hand,	94 00
Tar on hand,	247 02
Stoves on hand,	48 45
Gas fixtures on hand,	148 92
Office furniture,	50 00
Cash on hand,	114 76
Investments,	450 00

Total assets, as per books of the company,	\$44,149 37
Profit and loss balance,	4,215 05

\$48,364 42

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	6,500 00
Notes payable,	1,200 00
Unpaid bills,	664 42

Total liabilities, as per books of the company,	\$48,364 42
---	-------------

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,521 95	
Income from sale of gas,		\$5,006 42
residuals,		396 00
other sources,		8 00
Balance to profit and loss,		111 53
	<u>\$5,521 95</u>	<u>\$5,521 95</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$3,653 86	
Balance of gas manufacturing account,	111 53	
Interest paid,	449 66	
Balance June 30, 1896,		\$4,215 05
	<u>\$4,215 05</u>	<u>\$4,215 05</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$23,845 66
Steam plant,	23,140 22
Electric plant,	33,257 14
Electric lines, meters, transformers and arc lamps,	33,063 33
Due for light and power,	1,041 39
Fuel on hand,	51 60
Carbons on hand,	162 38

Oil and waste on hand,	\$25 35
Incandescent lamps on hand,	112 68
Globes on hand,	20 60
Other materials on hand,	742 35
Sundry accounts due the company,	471 61
Cash on hand,	2,093 80

Total assets, as per books of the company, \$118,028 11

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	40,600 00
Notes payable,	35,400 00
Unpaid bills,	333 33

Total liabilities, as per books of the company, \$106,333 33

Profit and loss balance, 11,694 78

\$118,028 11

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,394 89	
Income from sale of light and power,		\$20,769 67
Balance to profit and loss,	5,374 78	
	<u>\$20,769 67</u>	<u>\$20,769 67</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$10,653 71
Balance of manufacturing account,		5,374 78
Other items of income,		310 83
Interest paid,	\$3,894 54	
Dividends declared,	750 00	
Balance June 30, 1896,	11,694 78	
	<u>\$16,339 32</u>	<u>\$16,339 32</u>

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,514 08
Machinery and manufacturing appliances,	42,897 11
Street mains,	15,340 19
Meters,	1,881 82
Due for gas,	3,758 55
Coal on hand,	947 75
Coke on hand,	30 00
Tar on hand,	577 00
Purifying materials on hand,	187 05
Other materials on hand,	213 30
Stoves on hand,	281 00
Fixtures on hand,	651 45
Sundry accounts due the company,	3,099 08
Cash on hand,	1,004 86

Total assets, as per books of the company, \$97,383 24

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	33,369 52
Unpaid bills,	2,679 64
Total liabilities, as per books of the company,	\$86,049 16
Profit and loss balance,	11,334 08
	<u>\$97,383 24</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,768 64	
Income from sale of gas,		\$13,490 37
residuals,		1,227 90
other sources,		17 25
Balance to profit and loss,	5,966 88	
	<u>\$14,735 52</u>	<u>\$14,735 52</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,484 79
Balance of manufacturing account,		5,966 88
Other items of income,		4,410 84
Interest paid,	\$1,882 89	
Depreciation,	1,645 54	
Balance June 30, 1896,	11,334 08	
	<u>\$14,862 51</u>	<u>\$14,862 51</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,063 24
Steam plant,	14,591 43
Electric plant,	14,217 56
Electric lines, meters, transformers and arc lamps,	36,071 11
Due for light and power,	1,363 25
Fuel on hand,	27 00
Carbons on hand,	25 00
Oil and waste on hand,	74 50
Incandescent lamps on hand,	13 00
Globes on hand,	6 40
Other materials on hand,	86 50
Horses, wagons, etc.,	32 50
Sundry accounts due the company,	299 34
Office furniture,	21 75
Cash on hand,	148 44
Unexpired insurance,	184 09
Total assets, as per books of the company,	<u>\$72,225 11</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	24,500 00
Unpaid bills,	865 32
Total liabilities, as per books of the company,	<u>\$65,365 32</u>
Profit and loss balance,	6,859 79
	<u>\$72,225 11</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,346 48	
Income from sale of light and power,		\$11,938 18
Balance to profit and loss,	1,591 70	
	<u>\$11,938 18</u>	<u>\$11,938 18</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$6,322 63
Balance of manufacturing account,		1,591 70
Wiring account,		415 46
Interest paid,	\$1,470 00	
Balance June 30, 1896,	6,859 79	
	<u>\$8,329 79</u>	<u>\$8,329 79</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	31,951 95
Meters,	2,743 35
Due for gas,	2,401 40
Coal on hand,	2,070 00
Coke on hand,	756 25
Tar on hand,	750 00
Purifying materials on hand,	22 50
Other materials on hand,	349 25
Stoves on hand,	255 60
Fixtures on hand,	125 00
Sundry accounts due the company,	64 80
Office furniture,	50 00
Cash on hand,	5,059 95

Total assets, as per books of the company, \$114,416 66

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00

Total liabilities, as per books of the company, \$111,715 00
 Profit and loss balance, 2,701 66

\$114,416 66

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,389 95	
Income from sale of gas,		\$20,835 84
residuals,		1,705 27
other sources,		55 66
Balance to profit and loss,	9,206 82	
	<u>\$22,596 77</u>	<u>\$22,596 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$1,783 05
Balance of manufacturing account,		9,206 82
Jobbing account,		227 81
Dividends declared,	\$7,230 00	
Depreciation,	1,257 57	
Other items,	28 45	
Balance June 30, 1896,	2,701 66	
	<hr/>	<hr/>
	\$11,217 68	\$11,217 68

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	6,311 57
Electric plant,	5,128 15
Electric lines,	14,669 60
Meters,	684 45
Transformers,	644 15
Arc lamps,	2,340 00
Due for light and power,	1,248 00
Fuel on hand,	7 50
Carbons on hand,	22 40
Oil and waste on hand,	3 85
Incandescent lamps on hand,	90 54
Globes on hand,	4 51
Other materials on hand,	209 52
Tools,	106 50
Office furniture,	63 40
Cash on hand,	163 22
Insurance,	75 69
	<hr/>
Total assets, as per books of the company,	\$36,369 33

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	700 00
Unpaid bills,	252 95
Interest due but not paid,	247 00
	<hr/>
Total liabilities, as per books of the company,	\$34,199 95
Profit and loss balance,	2,169 38
	<hr/>
	\$36,369 33

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,110 00	
Income from sale of light and power,		\$5,877 87
other sources,		34 00
Balance to profit and loss,	1,801 87	
	<hr/>	<hr/>
	\$5,911 87	\$5,911 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$1,382 33
Balance of manufacturing account,		1,801 87
Interest received,		1 80
Wiring and lamp sales,		21 33
Interest paid,	\$1,037 95	
Balance June 30, 1896,	2,169 38	
	<u>\$3,207 33</u>	<u>\$3,207 33</u>

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,849 10
Steam plant,	18,377 11
Electric plant,	15,058 55
Electric lines, meters and transformers,	36,201 13
Due for light and power,	2,527 92
Fuel on hand,	15 00
Oil and waste on hand,	50 00
Incandescent lamps on hand,	75 00
Other materials on hand,	200 00
Horses, wagons, etc.,	75 00
Office furniture,	78 50
Cash on hand,	723 33
Total assets, as per books of the company,	<u>\$89,230 64</u>

LIABILITIES.

Capital stock,	\$42,000 00
Bonds issued,	30,000 00
Notes payable,	11,590 99
Unpaid bills,	2,201 89
Total liabilities, as per books of the company,	<u>\$85,792 88</u>
Profit and loss balance,	3,437 76
	<u>\$89,230 64</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,476 24	
Income from sale of light and power,		\$11,810 58
Balance to profit and loss,	1,334 34	
	<u>\$11,810 58</u>	<u>\$11,810 58</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$819 34	
Balance of manufacturing account,		\$1,334 34
Real estate revaluation,		5,037 40
Interest paid,	2,076 20	
Other items,	38 44	
Balance June 30, 1896,	3,437 76	
	<u>\$6,371 74</u>	<u>\$6,371 74</u>

NANTUCKET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$200 00
Steam plant,	4,820 00
Electric plant,	8,000 00
Electric lines, meters, transformers and arc lamps,	12,040 00
Due for light and power,	93 45
Fuel on hand,	959 76
Carbons on hand,	62 21
Oil and waste on hand,	41 45
Incandescent lamps on hand,	77 15
Globes on hand,	25 87
Other materials on hand,	87 20
Office furniture,	75 00
Cash on hand,	288 38
Total assets, as per books of the company,	<u>\$26,770 47</u>

LIABILITIES.

Capital stock,	\$25,000 00
Total liabilities, as per books of the company,	<u>\$25,000 00</u>
Profit and loss balance,	1,770 47
	<u>\$26,770 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,850 50	
Income from sale of light and power,		\$6,976 89
Balance to profit and loss,	1,126 39	
	<u>\$6,976 89</u>	<u>\$6,976 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$1,252 16
Balance of manufacturing account,		1,126 39
Interest received,		9 27
Rents,		160 00
Dividends declared,	\$750 00	
Wiring,	27 35	
Balance June 30, 1896,	1,770 47	
	<u>\$2,547 82</u>	<u>\$2,547 82</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	170 43
Coal on hand,	769 85
Coke on hand,	5 00
Thr on hand,	13 50
Cash on hand,	55 80
Investments,	368 00
Total assets, as per books of the company,	<u>\$37,923 11</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	1,000 00
Total liabilities, as per books of the company,	\$37,000 00
Profit and loss balance,	923 11
	<u>\$37,923 11</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,779 20	
Income from sale of gas,		\$4,252 90
residuals,		160 55
other sources,		46 20
Balance to profit and loss,	680 45	
	<u>\$4,459 65</u>	<u>\$4,459 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$364 61
Balance of manufacturing account,		680 45
Interest paid,	\$112 50	
Other items,	9 45	
Balance June 30, 1896,	923 11	
	<u>\$1,045 06</u>	<u>\$1,045 06</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,330 00
Street mains,	15,254 87
Meters,	2,564 71
Due for gas,	2,273 24
Coal, coke, tar, enrichers and purifying materials on hand,	1,626 40
Other materials on hand, pipe and fittings,	1,654 50
Sundry accounts due the company,	2,982 05
Office furniture,	195 64
Cash on hand,	171 01
Insurance,	31 25
Total assets, as per books of the company,	<u>\$49,754 05</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	13,785 00
Unpaid bills,	1,527 96
Total liabilities, as per books of the company,	<u>\$35,312 96</u>
Profit and loss balance,	14,441 09
	<u>\$49,754 05</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,636 67	
Income from sale of gas,		\$5,591 85
residuals,		914 57
Balance to profit and loss,	869 75	
	<u>\$6,506 42</u>	<u>\$6,506 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$13,961 95
Balance of manufacturing account,		869 75
Other items of income,		63 62
Interest paid,	\$454 23	
Balance June 30, 1896,	14,441 09	
	<hr/> \$14,895 32	<hr/> \$14,895 32

NATICK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate, steam plant, electric plant, electric lines, meters, transformers and arc lamps,	\$139,421 80
Due for light and power,	3,487 62
Incandescent lamps on hand,	157 34
Horses, wagons, etc.,	112 50
Sundry accounts due the company,	1,446 01
Cash on hand,	927 87
Advanced taxes and insurance,	900 00
Total assets, as per books of the company,	<hr/> \$146,453 14

LIABILITIES.

Capital stock,	\$62,000 00
Bonds issued,	57,000 00
Notes payable,	20,812 12
Unpaid bills,	5,361 86
Total liabilities, as per books of the company,	<hr/> \$145,173 98
Profit and loss balance,	1,279 16
	<hr/> \$146,453 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,884 83	
Income from sale of light and power,		\$25,478 99
Balance to profit and loss,	7,594 16	
	<hr/> \$25,478 99	<hr/> \$25,478 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$7,594 16
Other items of income,		645 00
Interest paid,	\$3,240 00	
Dividends declared,	3,720 00	
Balance June 30, 1896,	1,279 16	
	<hr/> \$8,239 16	<hr/> \$8,239 16

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$168,844 67
Machinery and manufacturing appliances (gas),	32,957 94
Street mains and services (gas),	144,524 46
Public lamps (gas),	1,800 00
Meters (gas),	17,774 32
Due for gas,	6,286 97

Gas coal on hand,	\$3,180 35
Coke on hand,	700 00
Tar on hand,	278 40
Enrichers on hand,	318 75
Purifying materials on hand,	433 00
Other gas materials on hand,	8,858 97
Stoves on hand,	2,533 34
Gas and electric fixtures on hand,	3,228 88
Real estate (electric),	60,056 85
Steam plant (electric),	101,267 80
Electric plant,	124,230 41
Electric lines,	1,863 12
Meters (electric),	7,830 04
Patent rights,	10,000 00
Due for electric light and power,	7,899 18
Fuel on hand (electric),	1,863 43
Carbons on hand,	1,135 70
Oil and waste on hand,	54 30
Incandescent lamps on hand,	724 31
Globes on hand,	507 13
Other electric materials on hand,	9,554 11
Motors on hand,	7,716 06
Horses, wagons, etc.,	704 15
Sundry accounts due the company,	13,736 21
Office furniture,	1,470 14
Cash on hand,	1,369 87
Notes receivable,	624 01
Investments,	31,505 29
<hr/>	
Total assets, as per books of the company,	\$897,424 16

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	189,200 00
Unpaid bills,	5,644 14
Deposits,	1,745 31
Interest due but not paid,	2,646 63
Depreciation fund,	30,643 24

Total liabilities, as per books of the company,	\$779,879 32
Profit and loss balance,	117,544 84
<hr/>	
	\$897,424 16

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$51,412 18	
{ electric,	54,038 40	
Income from sale of gas,		\$80,644 82
residuals,		8,655 14
other sources (gas),		777 03
sale of electric light and power,		89,241 00
other sources (electric),		2,394 96
Balance to profit and loss, { gas,	38,664 81	
{ electric,	37,597 56	
<hr/>		
\$181,712 95		\$181,712 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$89,211 62
Balance of gas manufacturing account,		38,664 81
Balance of electric manufacturing account,		37,597 56
Rents,		436 46
Jobbing accounts,		2,787 77
Other items of income,		489 72
Interest paid,	\$9,162 23	
Dividends declared,	33,000 00	
Depreciation,	2,081 21	
Depreciation fund,	7,399 66	
Balance June 30, 1896,	117,544 84	
	<hr/>	<hr/>
	\$169,187 94	\$169,187 94

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	2,705 34
Meters (gas),	1,598 00
Due for gas,	2,281 52
Gas coal on hand,	2,714 25
Tar on hand,	87 50
Enrichers, purifying materials and other gas materials on hand,	226 35
Gas fixtures on hand,	79 67
Real estate, }	60,000 00
Steam plant, }	
Electric plant, }	
Electric lines,	3,889 82
Arc lamps,	4,352 26
Due for electric light and power,	1,005 28
Fuel on hand (electric),	58 40
Carbons on hand,	145 00
Oil and waste on hand,	25 05
Globes on hand,	80 40
Other electric materials on hand,	147 50
Horses, wagons, etc.,	210 00
Sundry accounts due the company,	1,351 83
Cash on hand,	1,275 03
	<hr/>
Total assets, as per books of the company,	\$158,365 63

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	1,000 00
Unpaid bills,	226 81
Unpaid dividends,	203 00
	<hr/>

Total liabilities, as per books of the company,	\$141,429 81
Profit and loss balance,	16,935 82
	<hr/>
	\$158,365 63

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$11,304 79	
{ electric,	10,427 20	
Income from sale of gas,		\$16,853 26
residuals,		1,892 17
sale of electric light and power,		15,367 89
Balance to profit and loss, { gas,	7,440 64	
{ electric,	4,940 69	
	<u>\$34,113 32</u>	<u>\$34,113 32</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$11,884 22
Balance of gas manufacturing account,		7,440 64
Balance of electric manufacturing account,		4,940 69
Other items of income,		17 10
Interest paid,	\$245 50	
Dividends declared,	7,000 00	
Other items,	101 33	
Balance June 30, 1896,	16,935 82	
	<u>\$24,282 65</u>	<u>\$24,282 65</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$58,762 22
Machinery and manufacturing appliances (gas),	68,355 54
Street mains (gas),	133,047 77
Meters (gas),	12,882 66
Due for gas,	32,756 09
Gas coal on hand,	1,718 35
Coke on hand,	330 00
Tar on hand,	2,500 00
Enrichers on hand,	642 03
Purifying materials on hand,	50 00
Other gas materials on hand,	780 00
Stoves on hand,	939 80
Gas fixtures on hand,	77 00
Real estate (electric),	24,852 47
Steam plant (electric),	38,614 17
Electric plant,	26,206 90
Electric lines,	58,218 43
Meters (electric),	4,036 99
Transformers,	12,264 40
Arc lamps,	6,435 00
Due for electric light and power,	10,596 41
Fuel on hand (electric),	525 00
Carbons on hand,	1,504 00
Oil and waste on hand,	53 00
Incandescent lamps on hand,	501 17
Globes on hand,	16 36
Other electric materials on hand,	2,093 33
Horses, wagons, etc.,	1,509 10
Sundry accounts due the company,	6,075 40
Notes receivable,	534 34
Investments,	15,070 27

Total assets, as per books of the company, \$521,948 20

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	96,000 00
Notes payable,	17,927 74
Unpaid bills,	14,320 22
Deposits,	242 00
Unpaid dividends,	1,544 00
Interest due but not paid,	2,137 50
Reserved fund,	27,735 00
Contingent fund,	25,000 00

Total liabilities, as per books of the company,	\$434,906 46
Profit and loss balance,	87,041 74
	<u>\$521,948 20</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$117,631 51	
{ electric,	39,213 53	
Income from sale of gas,		\$126,518 69
residuals,		20,449 69
other sources (gas),		3,461 26
sale of electric light and power,		48,531 34
Balance to profit and loss, { gas,	32,798 13	
{ electric,	9,317 81	
	<u>\$198,960 98</u>	<u>\$198,960 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$68,288 39
Balance of gas manufacturing account,		32,798 13
Balance of electric manufacturing account,		9,317 81
Interest received,		715 62
Rents,		1,644 00
Other items of income,		13 50
Interest paid,	\$5,370 60	
Dividends declared,	20,000 00	
Repairs real estate,	365 11	
Balance June 30, 1896,	87,041 74	
	<u>\$112,777 45</u>	<u>\$112,777 45</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,000 00
Machinery and manufacturing appliances (gas),	21,000 00
Street mains (gas),	16,000 00
Meters (gas),	6,290 00
Due for gas,	3,220 47
Gas coal on hand,	1,400 00
Tar on hand,	300 00
Enrichers on hand,	591 30
Stoves and gas fixtures on hand,	1,650 07
Real estate (electric),	7,000 00
Steam plant (electric),	17,000 00
Electric plant,	15,000 00
Electric lines, transformers and arc lamps,	22,000 00
Meters (electric),	2,828 00

Due for electric light and power,	\$1,786 87
Incandescent lamps on hand,	1,400 00
Globes on hand,	125 00
Horses, wagons, etc.,	700 00
Sundry accounts due the company,	3,024 47
Office furniture,	725 00
Cash on hand,	4,240 77
Investments,	4,123 00
Total assets, as per books of the company,	<u>\$145,404 95</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	35,000 00
Total liabilities, as per books of the company,	<u>\$85,000 00</u>
Profit and loss balance,	60,404 95
	<u>\$145,404 95</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$25,986 99	
{ electric,	23,593 32	
Income from sale of gas,		\$31,863 60
residuals,		4,394 31
other sources (gas),		575 62
sale of electric light and power,		28,705 84
Balance to profit and loss, { gas,	10,846 54	
{ electric,	5,112 52	
	<u>\$65,539 37</u>	<u>\$65,539 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$50,154 80
Balance of gas manufacturing account,		10,846 54
Balance of electric manufacturing account,		5,112 52
Interest received,		1 86
Other items of income,		259 23
Interest paid,	\$1,970 00	
Dividends declared,	4,000 00	
Balance June 30, 1896,	60,404 95	
	<u>\$66,374 95</u>	<u>\$66,374 95</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$42,086 91
Steam plant,	27,340 78
Electric plant,	35,005 69
Electric lines, transformers and arc lamps,	38,729 96
Meters,	2,706 49
Fuel on hand,	500 00
Oil and waste on hand,	10 00
Incandescent lamps on hand,	75 00
Horses, wagons, etc.,	318 20
Sundry accounts due the company,	2,655 17
Office furniture,	72 40
Cash on hand,	422 24
Insurance,	190 00

Total assets, as per books of the company, \$150,112 84

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	58,500 00
Notes payable,	18,560 94
Unpaid bills,	172 05
Depreciation fund,	4,000 00
Total liabilities, as per books of the company,	\$139,932 99
Profit and loss balance,	10,179 85
	<u>\$150,112 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,431 10	
Income from sale of light and power,		\$24,753 07
Balance to profit and loss,	6,321 97	
	<u>\$24,753 07</u>	<u>\$24,753 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$7,441 05
Balance of manufacturing account,		6,321 97
Rents,		823 80
Interest paid,	\$4,406 97	
Balance June 30, 1896,	10,179 85	
	<u>\$14,586 82</u>	<u>\$14,586 82</u>

NORTHAMPTON* GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$41,118 54
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	2,198 31
Coal on hand,	1,289 86
Coke on hand,	600 00
Tar on hand,	210 00
Enrichers on hand,	117 76
Purifying materials on hand,	24 00
Other materials on hand,	1,849 35
Stoves on hand,	46 51
Sundry accounts due the company,	1,373 15
Cash on hand,	7,936 03
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$80,763 51</u>

LIABILITIES.

Capital stock,	\$50,000 00
Reserved fund,	1,000 00
Total liabilities, as per books of the company,	<u>\$51,000 00</u>
Profit and loss balance,	29,763 51
	<u>\$80,763 51</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,027 34	
Income from sale of gas,		\$26,153 50
residuals,		3,157 33
other sources,		37 05
Balance to profit and loss,	10,320 54	
	<u>\$29,347 88</u>	<u>\$29,347 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$25,646 38
Balance of manufacturing account,		10,320 54
Interest received,		138 32
Rents,		253 67
Dividends declared,	\$4,000 00	
Construction charged off,	2,595 40	
Balance June 30, 1896,	29,763 51	
	<u>\$36,358 91</u>	<u>\$36,358 91</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	16,391 68
Street mains,	18,238 32
Meters,	3,129 12
Due for gas,	1,309 80
Coal on hand,	2,151 39
Coke on hand,	277 34
Tar on hand,	1 25
Enrichers on hand,	49 50
Purifying materials on hand,	104 50
Stoves on hand,	785 80
Fixtures on hand,	336 47
Sundry accounts due the company,	407 84
Office furniture,	462 59
Cash on hand,	4,343 25
Total assets, as per books of the company,	<u>\$95,463 57</u>

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,724 00
Interest due but not paid,	268 80
Amounts due from the company, not included above,	17,440 80
Total liabilities, as per books of the company,	<u>\$88,533 60</u>
Profit and loss balance,	6,629 97
	<u>\$95,463 57</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,758 72	
Income from sale of gas,		\$22,377 05
residuals,		2,092 91
other sources,		406 50
Balance to profit and loss,	10,117 74	
	<u>\$24,876 46</u>	<u>\$24,876 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$3,326 64
Balance of manufacturing account,		10,117 74
Rents,		87 50
Other items of income,		115 91
Interest paid,	\$1,344 00	
Dividends declared,	5,448 00	
Construction charged off,	225 82	
Balance June 30, 1896,	6,629 97	
	<u>\$13,647 79</u>	<u>\$13,647 99</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,900 00
Machinery and manufacturing appliances and street mains,	26,408 15
Meters,	1,276 25
Due for gas,	1,307 61
Coal on hand,	208 59
Purifying materials on hand,	9 50
Other materials on hand,	56 50
Stoves on hand,	15 00
Cash on hand,	55 12
Investments,	1,472 26
Total assets, as per books of the company,	<u>\$33,808 98</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	17,400 00
Total liabilities, as per books of the company,	<u>\$29,400 00</u>
Profit and loss balance,	4,408 98
	<u>\$33,808 98</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,024 98	
Income from sale of gas,		\$8,289 43
other sources,		527 00
Balance to profit and loss,	1,791 45	
	<u>\$8,816 43</u>	<u>\$8,816 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$3,122 95
Balance of manufacturing account,		1,791 45
Interest paid,	\$505 42	
Balance June 30, 1896,	4,408 98	
	<u>\$4,914 40</u>	<u>\$4,914 40</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,703 28
Steam plant,	8,668 34
Electric plant,	7,033 07
Electric lines,	19,620 75
Meters,	662 04
Transformers,	8,075 41
Arc lamps,	3,316 40
Due for light and power,	1,518 55
Carbons on hand,	12 00
Oil and waste on hand,	79 00
Incandescent lamps on hand,	33 50
Globes on hand,	28 00
Other materials on hand,	509 08
Tools,	195 25
Horses, wagons, etc.,	141 15
Sundry accounts due the company,	341 09
Office furniture,	48 70
Cash on hand,	339 92
Investments,	50,569 42
Insurance and interest advanced,	204 00
Total assets, as per books of the company,	\$103,098 95
Profit and loss balance,	9,703 38
	<u>\$112,802 33</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	45,000 00
Notes payable,	16,325 00
Unpaid bills,	562 39
Interest due but not paid,	3,616 75
Amounts due from the company, not included above,	2,298 19
Total liabilities, as per books of the company,	<u>\$112,802 33</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,974 23	
Income from sale of light and power,		\$11,127 34
other sources,		60 46
Balance to profit and loss,	4,213 57	
	<u>\$11,187 80</u>	<u>\$11,187 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$10,428 92	
Balance of manufacturing account,		\$4,213 57
Rents,		175 55
Interest paid,	3,619 56	
Wiring account,	44 02	
Balance June 30, 1896,		9,703 38
	<u>\$14,092 50</u>	<u>\$14,092 50</u>

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses,		\$7,466 42	
Income from sale of gas,*			\$6,682 87
residuals,			1,105 45
Balance to profit and loss,		321 90	
		<u>\$7,788 32</u>	<u>\$7,788 32</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.		
Real estate,		\$30,650 85
Machinery and manufacturing appliances,		37,591 36
Street mains,		19,110 00
Meters,		6,540 00
Due for gas,		3,719 64
Coal on hand,		449 11
Enrichers on hand,		300 00
Purifying materials on hand,		184 00
Stoves on hand,		359 15
Cash on hand,		1,507 49
Notes receivable,		18,975 00
Investments,		2,450 00
Total assets, as per books of the company,		<u>\$121,836 60</u>

LIABILITIES.		
Capital stock,		\$62,500 00
Deposits,		300 00
Reserved fund,		40,000 00
Total liabilities, as per books of the company,		<u>\$102,800 00</u>
Profit and loss balance,		19,036 60
		<u>\$121,836 60</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses,		\$17,821 89	
Income from sale of gas,			\$25,994 57
residuals,			8 00
other sources,			68 50
Balance to profit and loss,		8,249 18	
		<u>\$26,071 07</u>	<u>\$26,071 07</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1895,			\$17,429 70
Balance of manufacturing account,			8,249 18
Interest received,			857 72
Dividends declared,		\$7,500 00	
Balance June 30, 1896,		19,036 60	
		<u>\$26,536 60</u>	<u>\$26,536 60</u>

* 1,689,300 feet of gas used in the mills of the company, and not included in the income given.

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$41,330 41
Steam plant,	36,593 34
Electric plant,	49,110 19
Electric lines,	29,417 91
Meters,	8,810 10
Transformers,	18,890 34
Arc lamps,	7,085 00
Due for light and power,	5,553 27
Fuel on hand,	692 56
Carbons on hand,	44 66
Tools on hand,	932 46
Water,	121 50
Sundry accounts due the company,	1,968 54
Cash on hand,	1,140 80
Investments,	10,115 13
Insurance,	230 43

Total assets, as per books of the company, \$212,036 64

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	12,943 19
Unpaid bills,	5,544 06
Amounts due from the company, not included above,	1,533 60

Total liabilities, as per books of the company, \$195,020 85
Profit and loss balance, 17,015 79

\$212,036 64

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$40,015 10	
Income from sale of light and power,		\$59,760 92
other sources,		426 68
Balance to profit and loss,	20,172 50	
	\$60,187 60	\$60,187 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$24,518 07
Balance of manufacturing account,		20,172 50
Rents,		756 84
Other items of income,		32 60
Interest paid,	\$3,900 00	
Dividends declared,	6,000 00	
Construction charged off,	13,547 35	
Depreciation,	5,000 00	
Other items,	16 87	
Balance June 30, 1896,	17,015 79	
	\$45,480 01	\$45,480 01

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,716 78
Steam plant,	42,718 83
Electric plant,	47,647 10
Electric lines,	34,584 44
Franchise,	8,000 00
Due for light and power,	2,852 68
Fuel on hand,	2,280 00
Carbons on hand,	38 50
Oil and waste on hand,	7 04
Incandescent lamps on hand,	29 80
Globes on hand,	18 00
Other materials on hand,	1,284 14
Sundry accounts due the company,	656 12
Cash on hand,	101 70
Total assets, as per books of the company,	\$155,935 13
Profit and loss balance,	767 08
	<u>\$156,702 21</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	60,000 00
Notes payable,	3,981 96
Unpaid bills,	2,720 25
Total liabilities, as per books of the company,	<u>\$156,702 21</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,380 50	
Income from sale of light and power,		\$24,461 55
Balance to profit and loss,	7,081 05	
	<u>\$24,461 55</u>	<u>\$24,461 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$4,869 72	
Balance of manufacturing account,		\$7,081 05
Wiring and sales of supplies,		26 06
Interest paid,	2,258 56	
Other items,	745 91	
Balance June 30, 1896,		767 08
	<u>\$7,874 19</u>	<u>\$7,874 19</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	1,700 56
Coal on hand,	180 00

Coke on hand,	\$27 50
Tar on hand,	21 00
Enrichers on hand,	161 30
Purifying materials on hand,	106 50
Other materials on hand,	115 00
Stoves on hand,	65 00
Fixtures on hand,	205 35
Sundry accounts due the company,	629 97
Cash on hand,	1,722 68
Total assets, as per books of the company,	<u>\$44,934 86</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	1,000 00
Unpaid bills,	352 21
Unpaid dividends,	87 50
Interest due but not paid,	18 47
Total liabilities, as per books of the company,	<u>\$41,458 18</u>
Profit and loss balance,	3,476 68
	<u>\$44,934 86</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,124 31	
Income from sale of gas,		\$8,772 58
residuals,		680 65
Balance to profit and loss,	2,328 92	
	<u>\$9,453 23</u>	<u>\$9,453 23</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$2,830 06
Balance of manufacturing account,		2,328 92
Fixture account,		344 17
Interest paid,	\$50 00	
Dividends declared,	1,400 00	
Construction charged off,	110 10	
Depreciation,	466 37	
Balance June 30, 1896,	3,476 68	
	<u>\$5,503 15</u>	<u>\$5,503 15</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,591 03
Steam plant,	25,569 11
Electric plant,	33,693 73
Electric lines,	52,900 84
Meters,	3,023 95
Transformers,	7,303 50
Arc lamps,	7,456 25
Due for light and power,	3,676 78
Fuel on hand,	59 25
Carbons on hand,	12 00
Oil and waste on hand,	19 90
Incandescent lamps on hand,	65 95
Globes on hand,	4 60

Other materials on hand,	\$291 08
Electric fixtures on hand,	303 57
Horses, wagons, etc.,	997 55
Sundry accounts due the company,	78 00
Office furniture,	30 00
Cash on hand,	167 83
Advanced interest,	386 55
Total assets, as per books of the company,	<u>\$146,631 47</u>

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	41,300 00
Unpaid bills,	3,513 85
Unpaid dividends,	75 00
Total liabilities, as per books of the company,	<u>\$134,588 85</u>
Profit and loss balance,	12,042 62
	<u>\$146,631 47</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$21,437 67	
Income from sale of light and power,		\$31,131 25
Balance to profit and loss,	9,693 58	
	<u>\$31,131 25</u>	<u>\$31,131 25</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$8,481 74
Balance of manufacturing account,		9,693 58
Jobbing account,		29 59
Interest paid,	\$2,184 36	
Dividends declared,	3,588 00	
Other items,	389 93	
Balance June 30, 1896,	12,042 62	
	<u>\$18,204 91</u>	<u>\$18,204 91</u>

RAWSON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,000 00
Steam plant,	4,500 00
Electric plant,	2,500 00
Electric lines,	8,006 55
Meters,	1,041 44
Transformers,	1,809 66
Water power,	1,200 00
Water wheel,	1,200 00
Due for light and power,	566 19
Fuel on hand,	24 75
Oil and waste on hand,	25 70
Incandescent lamps on hand,	168 00
Other materials on hand,	466 49
Tools on hand,	85 92
Sundry accounts due the company,	70 30
Cash on hand,	194 14
Insurance,	209 90
Total assets, as per books of the company,	<u>\$27,069 04</u>

LIABILITIES.

Capital stock,	\$25,000 00
Total liabilities, as per books of the company,	\$25,000 00
Profit and loss balance,	2,069 04
	<u>\$27,069 04</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,816 12	
Income from sale of light and power,		\$6,887 42
other sources,		230 04
Balance to profit and loss,	1,301 34	
	<u>\$7,117 46</u>	<u>\$7,117 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$527 61
Balance of manufacturing account,		1,301 34
Wiring and fixture account,		240 09
Balance June 30, 1896,	\$2,069 04	
	<u>\$2,069 04</u>	<u>\$2,069 04</u>

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	305,984 69
Street mains and services,	396,860 22
Meters,	92,887 60
Due for gas,	45,438 77
Purifying materials on hand,	147 00
Other materials on hand,	10,757 55
Stoves on hand,	82,093 25
Patent rights,	50,000 00
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	14,231 08
Cash on hand,	2,508 14
Gas on hand,	882 36
Investments,	4,629 12
Total assets, as per books of the company,	<u>\$1,122,885 69</u>

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	92,046 18
Deposits,	1,324 00
Amounts due from the company, not included above,	383 40
Total liabilities, as per books of the company,	<u>\$693,753 58</u>
Profit and loss balance,	429,132 11
	<u>\$1,122,885 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$168,148 98	
Income from sale of gas,		\$216,538 41
Balance to profit and loss,	48,389 43	
	<u>\$216,538 41</u>	<u>\$216,538 41</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$406,188 47
Balance of manufacturing account,		48,389 43
Interest received,		37 21
Rents,		1,517 00
Dividends declared,	\$27,000 00	
Balance June 30, 1896,	429,132 11	
	<hr/>	<hr/>
	\$456,132 11	\$456,132 11

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$46,000 00
Steam plant,	84,000 00
Electric plant,	29,000 00
Electric lines,	73,000 00
Meters,	11,000 00
Transformers,	12,000 00
Arc lamps,	6,000 00
Due for light and power,	7,890 05
Fuel on hand,	1,530 12
Carbons on hand,	134 90
Incandescent lamps on hand,	1,444 20
Globes on hand,	80 25
Other materials on hand,	2,139 25
Horses, wagons, etc.,	650 00
Sundry accounts due the company,	412 68
Cash on hand,	2,990 62
Sinking fund,	6,960 94
	<hr/>
Total assets, as per books of the company,	\$285,233 01

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	27,500 00
Unpaid bills,	1,087 73
Deposits,	276 34
Reserved fund,	13,765 53
Sinking fund income,	460 94
	<hr/>
Total liabilities, as per books of the company,	\$268,090 54
Profit and loss balance,	17,142 47
	<hr/>
	\$285,233 01

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$59,512 62	
Income from sale of light and power,		\$90,241 60
Balance to profit and loss,	30,728 98	
	<hr/>	<hr/>
	\$90,241 60	\$90,241 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$4,670 73
Balance of manufacturing account,		30,728 98
Jobbing account,		1,663 83
Reserved fund,		9,226 01
Other items of income,		62 18
Interest paid,	\$3,947 72	
Dividends declared,	10,500 00	
Depreciation,	7,261 54	
Reserved fund,	7,500 00	
Balance June 30, 1896,	17,142 47	
	<hr/>	<hr/>
	\$46,351 73	\$46,351 73

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$135,041 42
Machinery and manufacturing appliances,	56,500 00
Street mains,	113,599 14
Meters,	13,965 15
Due for gas,	10,496 88
Coal on hand,	2,182 75
Coke on hand,	920 00
Tar on hand,	1,840 00
Enrichers on hand,	80 00
Purifying materials on hand,	65 10
Other materials on hand,	2,731 93
Stoves on hand,	1,115 85
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	137 04
Office furniture,	200 00
Cash on hand,	15,811 13
Investments,	3,463 00
	<hr/>
Total assets, as per books of the company,	\$358,649 39

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	432 00
Amounts due from the company, not included above,	2,881 57
	<hr/>
Total liabilities, as per books of the company,	\$303,313 57
Profit and loss balance,	55,335 82
	<hr/>
	\$358,649 39

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$43,584 10	
Income from sale of gas,		\$64,238 79
residuals,		7,065 62
Balance to profit and loss,	27,720 31	
	<hr/>	<hr/>
	\$71,304 41	\$71,304 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$40,612 88
Balance of manufacturing account,		27,720 31
Interest received,		71 44
Other items of income,		130 24
Dividends declared,	\$12,000 00	
Fittings account,	595 35	
Other items,	603 70	
Balance June 30, 1896,	55,335 82	
	<hr/>	<hr/>
	\$68,534 87	\$68,534 87

SOMERVILLE ELECTRIC LIGHT COMPANY:

ASSETS.

Real estate,	\$24,208 50
Steam plant,	55,304 71
Electric plant,	65,917 19
Electric lines,	149,571 77
Meters,	7,289 66
Transformers,	13,925 65
Arc lamps,	25,879 41
Due for light and power,	7,778 33
Fuel on hand,	714 00
Carbons on hand,	1,524 72
Oil and waste on hand,	74 91
Incandescent lamps on hand,	669 62
Globes on hand,	57 14
Other materials on hand,	4,474 67
Tools on hand,	1,200 00
Horses, wagons, etc.,	1,164 95
Sundry accounts due the company,	348 66
Office furniture,	706 58
Cash on hand,	3,595 58
Advanced interest and insurance,	1,608 04
	<hr/>
Total assets, as per books of the company,	\$366,014 09

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	30,000 00
Notes payable,	94,700 00
Unpaid bills,	12,824 79
Deposits,	38 33
Interest due but not paid,	250 00
	<hr/>
Total liabilities, as per books of the company,	\$337,813 12
Profit and loss balance,	28,200 97
	<hr/>
	\$366,014 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$55,028 34	
Income from sale of light and power,		\$83,235 91
other sources,		2 00
Balance to profit and loss,	28,209 57	
	<hr/>	<hr/>
	\$83,237 91	\$83,237 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$21,124 67
Balance of manufacturing account,		28,209 57
Rents,		100 00
Interest paid,	\$6,526 04	
Dividends declared,	12,000 00	
Construction charged off,	2,706 73	
Other items,	50	
Balance June 30, 1896,	28,200 97	
	<u>\$49,434 24</u>	<u>\$49,434 24</u>

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery, manufacturing appliances and street mains,	299,664 38
Meters,	31,759 36
Due for gas,	21,050 54
Gas on hand,	115 71
Coke on hand,	246 00
Purifying materials on hand,	76 41
Other materials on hand,	1,695 03
Stoves on hand,	21,252 44
Patent rights,	25,000 00
Sundry accounts due the company,	1,472 07
Cash on hand,	3,248 03
Notes receivable,	1,373 55
Investments,	20,000 00
Work in process,	5,754 67
Total assets, as per books of the company,	<u>\$633,653 95</u>

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	22,117 08
Deposits,	1,094 20
Amounts due from the company, not included above,	55 23
Total liabilities, as per books of the company,	<u>\$463,266 51</u>
Profit and loss balance,	170,387 44
	<u>\$633,653 95</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$81,892 89	
Income from sale of gas,		\$104,175 26
Balance to profit and loss,	22,282 37	
	<u>\$104,175 26</u>	<u>\$104,175 26</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$164,354 70
Balance of manufacturing account,		22,282 37
Rents,		1,418 00
Interest paid,	\$67 63	
Dividends declared,	17,600 00	
Balance June 30, 1896,	170,387 44	
	<u>\$188,055 07</u>	<u>\$188,055 07</u>

SOUTHBIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	6,420 66
Meters (gas),	1,692 42
Due for gas,	277 69
Tar on hand,	9 00
Enrichers on hand,	271 79
Other gas materials on hand,	113 02
Gas fixtures on hand,	129 43
Real estate (electric),	6,688 70
Steam plant (electric),	15,808 24
Electric plant,	14,664 44
Electric lines,	14,237 22
Meters (electric),	367 06
Transformers,	779 50
Due for electric light and power,	855 53
Fuel on hand (electric),	543 75
Carbons on hand,	44 00
Oil and waste on hand,	47 28
Incandescent lamps on hand,	82 75
Horses, wagons, etc.,	229 95
Sundry accounts due the company,	50 85
Office furniture,	150 50
Cash on hand,	260 08
Total assets, as per books of the company,	<u>\$70,281 18</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	18,500 00
Unpaid bills,	1,186 28
Total liabilities, as per books of the company,	<u>\$69,686 28</u>
Profit and loss balance,	594 90
	<u>\$70,281 18</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$3,319 38	
{ electric,	9,028 39	
Income from sale of gas,		\$3,974 54
residuals,		7 77
sale of electric light and power,		11,315 70
Balance to profit and loss, { gas,	662 93	
{ electric,	2,287 31	
	<u>\$15,298 01</u>	<u>\$15,298 01</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of gas manufacturing account,		\$662 93
Balance of electric manufacturing account,		2,287 31
Interest paid,	\$992 75	
Dividends declared,	1,250 00	
Depreciation,	112 59	
Balance June 30, 1896,	594 90	
	<u>\$2,950 24</u>	<u>\$2,950 24</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines, meters and transformers,	3,661 00
Due for light and power,	707 93
Incandescent lamps on hand,	100 00
Other materials on hand,	100 00
Total assets, as per books of the company,	<u>\$10,907 93</u>

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,007 93
Unpaid bills,	900 00
Total liabilities, as per books of the company,	<u>\$10,907 93</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,484 03	
Income from sale of light and power,		\$4,915 58
Balance to profit and loss,	1,431 55	
	<u>\$4,915 58</u>	<u>\$4,915 58</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$1,431 55
Interest paid,	\$414 16	
Depreciation,	1,017 39	
	<u>\$1,431 55</u>	<u>\$1,431 55</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,760 73
Machinery and manufacturing appliances (gas),	77,259 15
Street mains (gas),	36,216 81
Meters (gas),	3,704 02
Due for gas,	3,471 56
Gas coal on hand,	21 10
Enrichers on hand,	88 68
Purifying materials on hand,	12 00
Stoves on hand,	3,444 00
Gas fixtures and pipe on hand,	528 20
Real estate (electric),	8,000 00
Steam plant (electric),	2,300 00
Electric plant,	6,500 00
Electric lines,	5,627 17
Arc lamps,	2,500 00
Due for electric light and power,	434 21
Carbons on hand,	37 50
Oil and waste on hand,	30 00

Globes on hand,	\$6 00
Tools on hand,	414 10
Horses, wagons, etc.,	50 00
Sundry accounts due the company,	3,042 74
Office furniture,	100 00

Total assets, as per books of the company,	\$176,547 97
Profit and loss balance,	14,585 77

\$191,133 74

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	6,093 74
Interest due but not paid,	15,040 00

Total liabilities, as per books of the company,	\$191,133 74
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$8,920 05	
{ electric,	3,885 89	
Income from sale of gas,		\$11,298 24
other sources (gas),		324 00
sale of electric light and power,		5,041 13
Balance to profit and loss, { gas,	2,702 19	
{ electric,	1,155 24	
	\$16,663 37	\$16,663 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$13,296 75	
Balance of gas manufacturing account,		\$2,702 19
Balance of electric manufacturing account,		1,155 24
Rents,		770 42
Interest paid,	5,448 33	
Depreciation,	468 54	
Balance June 30, 1896,		14,585 77
	\$19,213 62	\$19,213 62

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$185,198 44
Machinery and manufacturing appliances,	213,164 97
Street mains,	192,936 01
Meters,	36,128 25
Due for gas,	14,033 97
Coal on hand,	2,510 10
Coke on hand,	1,119 96
Tar on hand,	1,500 00
Enrichers on hand,	750 00
Purifying materials on hand,	624 71
Other materials on hand,	3,321 19

Stoves on hand,	\$683 88
Burners on hand,	226 76
Real estate (steam),	8,536 90
Steam plant,	47,639 54
Steam fittings,	1,839 99
Due for steam,	6,632 56
Fuel on hand (steam),	1,094 54
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	5,008 23
Office furniture,	965 00
Cash on hand,	14,880 36
Notes receivable,	113 11
Total assets, as per books of the company,	<u>\$740,408 47</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	60,000 00
Deposits,	2,972 06
Extension reserve,	127,427 67
Amounts due from the company, not included above,	7,683 54
Total liabilities, as per books of the company,	<u>\$698,083 27</u>
Profit and loss balance,	42,325 20
	<u>\$740,408 47</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$109,846 16	
Income from sale of gas,		\$145,325 81
residuals,		20,416 57
other sources,		300 00
Balance to profit and loss,	56,196 22	
	<u>\$166,042 38</u>	<u>\$166,042 38</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$102,614 43
Balance of manufacturing account,		56,196 22
Interest received,		604 29
Rents,		1,139 39
Interest paid,	\$2,584 25	
Dividends declared,	30,000 00	
Extension reserve,	85,644 88	
Balance June 30, 1896,	42,325 20	
	<u>\$160,554 33</u>	<u>\$160,554 33</u>

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,000 00
Machinery and manufacturing appliances (gas),	2,528 58
Street mains (gas),	4,825 05
Meters (gas),	733 63
Due for gas,	228 05
Enrichers on hand,	72 60
Other gas materials on hand,	59 00
Steam plant (electric),	2,900 00
Electric plant,	1,752 25
Electric lines,	5,679 39

Arc lamps,	\$1,675 00
Due for electric light and power,	309 16
Fuel on hand (electric),	129 00
Carbons on hand,	39 00
Oil and waste on hand,	9 90
Other electric materials on hand,	60 00
Cash on hand,	1,195 60
Notes receivable,	73 25
Total assets, as per books of the company,	<u>\$27,269 46</u>

LIABILITIES.

Capital stock,	\$24,000 00
Total liabilities, as per books of the company,	\$24,000 00
Profit and loss balance,	3,269 46
	<u>\$27,269 46</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,630 40	
{ electric,	2,409 11	
Income from sale of gas,		\$3,394 87
sale of electric light and power,		3,469 92
Balance to profit and loss, { gas,	764 47	
{ electric,	1,060 81	
	<u>\$6,864 79</u>	<u>\$6,864 79</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$2,884 18
Balance of gas manufacturing account,		764 47
Balance of electric manufacturing account,		1,060 81
Dividends declared,	\$1,440 00	
Balance June 30, 1896,	3,269 46	
	<u>\$4,709 46</u>	<u>\$4,709 46</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(REVERE AND WINTHROP.)

ASSETS.

Real estate,	\$5,500 00
Steam plant,	19,252 77
Electric plant,	11,276 98
Electric lines,	14,479 18
Meters,	3,750 00
Transformers,	6,500 00
Arc lamps and globes,	3,959 00
Due for light,	5,766 63
Fuel on hand,	18 25
Carbons on hand,	38 75
Oil and waste on hand,	52 74
Incandescent lamps on hand,	90 14
Globes on hand,	2 11
Other materials on hand,	573 07
Horses, wagons, etc.,	344 31
Sundry accounts due the company,	1 00
Cash on hand,	193 94
Notes receivable,	550 00
Advanced insurance,	587 57
Total assets, as per books of the company,	<u>\$72,936 44</u>

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	1,900 00
Unpaid bills,	9,466 02
Interest due but not paid,	513 87
Accrued taxes,	342 20
Total liabilities, as per books of the company,	\$72,222 09
Profit and loss balance,	714 35
	<u>\$72,936 44</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$25,922 33	
Income from sale of light and power,		\$25,268 17
other sources,		3 00
Balance to profit and loss,		651 16
	<u>\$25,922 33</u>	<u>\$25,922 33</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$835 29
Balance of manufacturing account,	\$651 16	
Lamp sales,		10 10
Other items of income,		1,029 21
Interest paid,	509 09	
Balance June 30, 1896,	714 35	
	<u>\$1,874 60</u>	<u>\$1,874 60</u>

SUBURBAN LIGHT AND POWER COMPANY

(BOSTON.)

ASSETS.

Real estate,	\$12,158 44
Steam plant,	43,843 00
Electric plant,	191,998 90
Electric lines,	13,979 77
Meters,	9,882 97
Transformers,	972 65
Arc lamps,	1,547 62
Patent rights,	75,000 00
Due for light and power,	10,039 27
Fuel on hand,	62 36
Carbons on hand,	689 52
Oil and waste on hand,	54 34
Incandescent lamps on hand,	884 81
Globes on hand,	72 47
Other materials on hand,	2,159 13
Sundry accounts due the company,	321 14
Office furniture,	898 45
Cash on hand,	413 29
Notes receivable,	86 41
Unexpired insurance and telephone,	921 59

Total assets, as per books of the company, \$365,986 13

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	47,895 29
Unpaid bills,	11,687 30
Interest due but not paid,	2,950 62
Amounts due from the company, not included above,	7,694 14
Total liabilities, as per books of the company,	\$348,127 35
Profit and loss balance,	17,858 78
	<u>\$365,986 13</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$69,439 86	
Income from sale of light and power,		\$70,822 11
other sources,		11,833 01
Balance to profit and loss,	13,215 26	
	<u>\$82,655 12</u>	<u>\$82,655 12</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$13,881 69
Balance of manufacturing account,		13,215 26
Other items of income,		913 23
Interest paid,	\$10,151 40	
Balance June 30, 1896,	17,858 78	
	<u>\$28,010 18</u>	<u>\$28,010 18</u>

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$16,095 33
Steam plant,	29,437 23
Electric plant,	39,801 64
Electric lines, meters, transformers and arc lamps,	24,454 24
Due for electric light and power,	3,159 24
Fuel on hand,	19 25
Carbons on hand,	121 80
Oil and waste on hand,	57 48
Incandescent lamps on hand,	196 45
Globes on hand,	40 25
Other materials on hand,	1,114 40
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	203 34
Cash on hand,	4,127 74
Total assets, as per books of the company,	<u>\$119,228 39</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	31,000 00
Unpaid bills,	3,835 86
Total liabilities, as per books of the company,	<u>\$84,835 86</u>
Profit and loss balance,	34,392 53
	<u>\$119,228 39</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$26,079 94	
Income from sale of light and power,		\$32,548 73
Balance to profit and loss,	6,468 79	
	<u>\$32,548 73</u>	<u>\$32,548 73</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$26,759 35
Balance of manufacturing account,		6,468 79
Wiring, lamp sales, etc.,		2,869 73
Interest paid,	\$1,705 34	
Balance June 30, 1896,	34,392 53	
	<u>\$36,097 87</u>	<u>\$36,097 87</u>

THE TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances,	53,500 00
Due for gas,	13,129 75
Coal on hand,	1,386 00
Coke on hand,	105 00
Tar on hand,	577 50
Enrichers on hand,	27 47
Purifying materials on hand,	347 60
Other materials on hand,	224 00
Stoves on hand,	473 45
Fixtures on hand,	2,058 44
Ammonia,	24 00
Lungren lamps,	60 00
Sundry accounts due the company,	2,526 63
Cash on hand,	10,987 20
Total assets, as per books of the company,	<u>\$111,927 04</u>

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	161 00
Total liabilities, as per books of the company,	<u>\$80,161 00</u>
Profit and loss balance,	31,766 04
	<u>\$111,927 04</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$44,223 81	
Income from sale of gas,		\$60,871 04
residuals,		6,326 08
other sources,		128 47
Balance to profit and loss,	23,101 78	
	<u>\$67,325 59</u>	<u>\$67,325 59</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$32,023 39
Balance of manufacturing account,		23,101 78
Rents,		159 45
Dividends declared,	\$8,000 00	
Construction charged off,	15,158 38	
Depreciation,	360 20	
Balance June 30, 1896,	31,766 04	
	<hr/>	<hr/>
	\$55,284 62	\$55,284 62

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(FRANKLIN.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,191 45
Electric plant,	7,907 30
Electric lines,	26,921 46
Meters,	2,050 49
Transformers,	3,669 92
Arc lamps,	2,937 90
Due for light and power,	2,184 74
Fuel on hand,	135 00
Carbons on hand,	30 00
Oil and waste on hand,	17 00
Incandescent lamps on hand,	38 00
Globes on hand,	23 00
Other materials on hand,	1,030 14
Electric fixtures and tools on hand,	1,196 07
Sundry accounts due the company, interest and taxes unexpired,	224 34
Office furniture,	86 86
Cash on hand,	579 86
Notes receivable,	118 18
	<hr/>
Total assets, as per books of the company,	\$66,175 21

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	10,000 00
Unpaid bills,	4,164 50
Unpaid dividends,	300 00
Interest due but not paid,	450 00
	<hr/>
Total liabilities, as per books of the company,	\$64,914 50
Profit and loss balance,	1,260 71
	<hr/>
	\$66,175 21

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,190 17	
Income from sale of light and power,		\$11,568 49
other sources,		60 00
Balance to profit and loss,	2,438 32	
	<u>\$11,628 49</u>	<u>\$11,628 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$852 74
Balance of manufacturing account,		2,438 32
Wiring and supplies account,		1,230 05
Interest paid,	\$2,060 40	
Dividends declared,	1,200 00	
Balance June 30, 1896,	1,260 71	
	<u>\$4,521 11</u>	<u>\$4,521 11</u>

UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

ASSETS.

Real estate,	\$117,788 06
Steam plant,	134,995 99
Electric plant,	204,800 45
Electric lines,	142,446 03
Meters,	15,666 13
Transformers,	20,012 48
Due for light and power,	20,462 73
Fuel on hand,	925 22
Carbons on hand,	718 36
Incandescent lamps on hand,	2,126 16
Globes on hand,	459 36
Other materials on hand,	1,000 00
Motors on hand,	17,614 90
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	13,907 98
Office furniture,	590 00
Cash on hand,	502 84
Notes receivable,	12,000 00
Investments,	134,579 00
Total assets, as per books of the company,	<u>\$841,199 69</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	178,300 00
Depreciation fund,	125,000 00
Amounts due from the company, not included above,	14,053 92
Total liabilities, as per books of the company,	<u>\$817,353 92</u>
Profit and loss balance,	23,845 77
	<u>\$841,199 69</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$95,673 46	
Income from sale of light and power,		\$174,084 68
other sources,		271 88
Balance to profit and loss,	78,683 10	
	<u>\$174,356 56</u>	<u>\$174,356 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$10,921 12
Balance of manufacturing account,		78,683 10
Rents,		675 00
Other items of income,		19 05
Interest paid,	\$10,725 53	
Dividends declared,	30,000 00	
Depreciation fund,	25,000 00	
Other items,	726 97	
Balance June 30, 1896,	23,845 77	
	<hr/> \$90,298 27	<hr/> \$90,298 27

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$8,262 79
Steam plant,	12,480 13
Electric plant,	11,563 71
Electric lines, transformers and arc lamps,	37,319 43
Meters,	1,606 32
Due for light and power,	2,259 76
Fuel on hand,	62 00
Carbons on hand,	52 00
Oil and waste on hand,	104 00
Incandescent lamps on hand,	90 00
Globes on hand,	10 00
Other materials on hand,	841 46
Horses, wagons, etc.,	624 06
Office furniture,	58 53
Cash on hand,	258 43
Total assets, as per books of the company,	<hr/> \$75,592 62

LIABILITIES.

Capital stock,	\$39,300 00
Notes payable,	30,583 98
Unpaid bills,	1,989 44
Total liabilities, as per books of the company,	<hr/> \$71,873 42
Profit and loss balance,	3,719 20
	<hr/> \$75,592 62

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,054 63	
Income from sale of light and power,		\$11,998 34
Balance to profit and loss,	2,943 71	
	<hr/> \$11,998 34	<hr/> \$11,998 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$2,347 61
Balance of manufacturing account,		2,943 71
Jobbing account,		87 77
Interest paid,	\$1,659 89	
Balance June 30, 1896,	3,719 20	
	<hr/> \$5,379 09	<hr/> \$5,379 09

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$22,994 88
Machinery and manufacturing appliances (gas),	90,243 44
Street mains (gas),	51,800 00
Meters (gas),	6,500 00
Due for gas,	4,515 93
Gas coal on hand,	1,015 36
Coke on hand,	27 00
Tar on hand,	512 25
Purifying materials on hand,	135 00
Other gas materials on hand,	1,039 63
Stoves on hand,	267 50
Gas fixtures on hand,	220 00
Real estate (electric),	19,805 12
Steam plant (electric),	45,717 81
Electric plant,	43,711 57
Electric lines,	35,743 59
Meters (electric),	5,089 78
Transformers,	6,306 16
Artesian well,	3,055 69
Due for electric light and power,	5,267 24
Fuel on hand (electric),	1,115 28
Carbons on hand,	81 40
Oil and waste on hand,	66 51
Incandescent lamps on hand,	140 92
Globes on hand,	26 45
Other electric materials on hand,	1,217 82
Horses, wagons, etc.,	386 00
Sundry accounts due the company,	1,621 62
Office furniture,	1,280 87
Cash on hand,	55 99
Total assets, as per books of the company,	<u>\$349,960 81</u>

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	50,000 00
Notes payable,	60,000 00
Total liabilities, as per books of the company,	<u>\$250,000 00</u>
Profit and loss balance,	99,960 81
	<u>\$349,960 81</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$29,093 07	
{ electric,	38,641 61	
Income from sale of gas,		\$39,678 48
residuals,		4,090 95
sale of electric light and power,		41,463 87
Balance to profit and loss, { gas,	14,676 36	
{ electric,	2,822 26	
	<u>\$85,233 30</u>	<u>\$85,233 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$97,510 16
Balance of gas manufacturing account,		14,676 36
Balance of electric manufacturing account,		2,822 26
Jobbing account,		45 34
Interest paid,	\$5,501 90	
Dividends declared,	8,400 00	
Depreciation,	364 95	
Other items,	826 46	
Balance June 30, 1896,	99,960 81	
	<u>\$115,054 12</u>	<u>\$115,054 12</u>

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,630 23
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines, meters, transformers and arc lamps,	20,285 91
Due for light and power,	642 47
Fuel on hand,	285 00
Carbons on hand,	31 61
Oil and waste on hand,	34 51
Incandescent lamps on hand,	60 72
Globes on hand,	3 70
Other materials on hand,	183 52
Sundry accounts due the company,	14 00
Office furniture and tools,	256 80
Cash on hand,	414 76
Insurance,	68 00
Total assets, as per books of the company,	<u>\$43,598 09</u>

LIABILITIES.

Capital stock,	\$27,800 00
Notes payable,	13,100 00
Reserved fund,	605 89
Total liabilities, as per books of the company,	<u>\$41,505 89</u>
Profit and loss balance,	2,092 20
	<u>\$43,598 09</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,709 57	
Income from sale of light and power,		\$8,332 54
Balance to profit and loss,	2,622 97	
	<u>\$8,332 54</u>	<u>\$8,332 54</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$1,595 10
Balance of manufacturing account,		2,622 97
Interest paid,	\$735 87	
Dividends declared,	1,390 00	
Balance June 30, 1896,	2,092 20	
	<u>\$4,218 07</u>	<u>\$4,218 07</u>

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,322 91
Street mains (gas),	10,363 55
Meters (gas),	2,257 03
Due for gas,	747 68
Gas coal on hand,	108 75
Coke on hand,	40 00
Tar on hand,	75 00
Gas on hand,	25 00
Stoves on hand,	49 74
Gas fixtures on hand,	83 75
Real estate (electric),	9,920 34
Steam plant (electric),	11,000 00
Electric plant,	14,000 00
Electric lines,	4,568 58
Meters (electric),	423 70
Transformers,	1,500 00
Arc lamps,	3,000 00
Due for electric light and power,	1,202 33
Fuel on hand (electric),	189 00
Carbons on hand,	41 25
Oil and waste on hand,	14 75
Incandescent lamps on hand,	123 40
Globes on hand,	30 06
Other electric materials on hand,	262 50
Office furniture,	148 26
Cash on hand,	18 27
Investments,	2,400 00
Total assets, as per books of the company,	<u>\$81,415 85</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	3,800 00
Unpaid bills,	94 07
Total liabilities, as per books of the company,	<u>\$78,891 07</u>
Profit and loss balance,	2,521 78
	<u>\$81,415 85</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,336 86	
{ electric,	6,568 88	
Income from sale of gas,		\$4,518 00
residuals,		279 95
other sources (gas),		32 50
sale of electric light and power,		9,982 42
Balance to profit and loss, { gas,	1,493 59	
{ electric,	3,413 51	
	<u>\$14,812 87</u>	<u>\$14,812 87</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$8,759 53
Balance of gas manufacturing account,		1,493 59
Balance of electric manufacturing account,		3,413 54
Wiring account,		36 22
Interest paid,	\$2,028 90	
Dividends declared,	675 00	
Depreciation,	8,348 40	
Other items,	128 80	
Balance June 30, 1896,	2,521 78	
	<u>\$13,702 88</u>	<u>\$13,702 88</u>

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,855 08
Steam plant,	7,212 43
Electric plant,	12,345 73
Electric lines,	15,365 85
Meters,	2,331 20
Transformers,	4,064 31
Arc lamps,	885 22
Patent rights,	2,500 00
Due for light and power,	2,592 97
Fuel on hand,	125 00
Carbons on hand,	19 25
Oil and waste on hand,	29 60
Incandescent lamps on hand,	351 27
Globes on hand,	12 25
Other materials on hand,	761 20
Sundry accounts due the company,	988 70
Office furniture,	165 20
Cash on hand,	87 25
Total assets, as per books of the company,	<u>\$55,692 51</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	19,600 00
Unpaid bills,	4,651 00
Interest due but not paid,	185 27
Depreciation fund,	1,000 00
Total liabilities, as per books of the company,	<u>\$50,436 27</u>
Profit and loss balance,	5,256 24
	<u>\$55,692 51</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,228 12	
Income from sale of light and power,		\$12,022 15
other sources,		116 64
Balance to profit and loss,	4,910 67	
	<u>\$12,138 79</u>	<u>\$12,138 79</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$4,404 32
Balance of manufacturing account,		4,910 67
Rents,		120 00
Jobbing account,		572 27
Interest paid,	\$1,248 67	
Dividends declared,	500 00	
Depreciation,	2,000 00	
Depreciation fund,	1,000 00	
Other items,	2 35	
Balance June 30, 1896,	5,256 24	
	<hr/>	<hr/>
	\$10,007 26	\$10,007 26

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$24,618 12
Machinery and manufacturing appliances (gas),	25,782 30
Street mains (gas),	20,019 72
Meters (gas),	2,703 97
Due for gas,	4,058 51
Gas coal on hand,	1,141 55
Enrichers on hand,	165 50
Purifying materials on hand,	90 00
Stoves on hand,	166 47
Gas fixtures on hand,	44 00
Real estate (electric),	9,406 01
Steam plant (electric),	6,989 85
Electric plant,	6,718 61
Electric lines,	8,588 46
Meters (electric),	45 68
Transformers,	1,388 38
Are lamps,	3,097 12
Due for electric light and power,	1,764 73
Fuel on hand (electric),	342 00
Carbons on hand,	246 23
Oil and waste on hand,	52 30
Globes on hand,	11 20
Electric supplies on hand,	6 08
Sundry accounts due the company,	354 15
Cash on hand,	338 31

Total assets, as per books of the company, \$118,139 25

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	16,425 00
Depreciation fund,	10,311 41

Total liabilities, as per books of the company, \$101,736 41

Profit and loss balance, 16,402 84

\$118,139 25

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$10,756 09	
{ electric,	9,001 57	
Income from sale of gas,		\$17,285 67
residuals,		1,135 03
sale of electric light and power,		13,868 00
Balance to profit and loss, { gas,	7,664 61	
{ electric,	4,866 43	
	<hr/>	<hr/>
	\$32,288 70	\$32,288 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$8,898 20
Balance of gas manufacturing account,		7,664 61
Balance of electric manufacturing account,		4,866 43
Rents,		130 65
Other items of income,		6,300 00
Interest paid,	\$826 81	
Dividends declared,	5,250 00	
Depreciation,	4,265 26	
Depreciation fund,	1,114 98	
Balance June 30, 1896,	16,402 84	
	<hr/>	<hr/>
	\$27,859 89	\$27,859 89

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,153 79
Steam plant,	15,591 85
Electric plant,	24,128 44
Electric lines,	68,665 11
Meters,	1,238 69
Transformers,	227 28
Arc lamps,	2,213 47
Due for light and power,	4,249 96
Fuel on hand,	311 57
Carbons on hand,	13 70
Oil and waste on hand,	27 37
Incandescent lamps on hand,	156 75
Globes on hand,	4 50
Other materials on hand,	905 35
Horses, wagons, etc.,	263 25
Office furniture, tools, etc.,	551 86
Cash on hand,	309 46
Advanced insurance and water rates,	529 15
	<hr/>
Total assets, as per books of the company,	\$132,541 55

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	18,107 84
Unpaid bills,	4,693 64
Interest due but not paid,	1,026 22
Amounts due from the company, not included above,	341 96

Total liabilities, as per books of the company,	\$124,169 66
Profit and loss balance,	8,371 89

\$132,541 55

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,134 05	
Income from sale of light and power,		\$23,742 80
other sources (electric),		138 61
Balance to profit and loss,	6,747 36	

\$23,881 41 \$23,881 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$5,548 57
Balance of manufacturing account,		6,747 36
Interest received,		2 16
Wiring and lamp sales,		1,273 19
Interest paid,	\$4,100 07	
Other items,	1,099 32	
Balance June 30, 1896,	8,371 89	

\$13,571 28 \$13,571 28

WHITMAN ELECTRIC COMPANY.

ASSETS.

Profit and loss balance,	\$50,113 50
------------------------------------	-------------

LIABILITIES.

Capital stock,	\$35,000 00
Bonds issued,	5,536 98
Unpaid bills,	385 17
Interest due but not paid,	4,324 17
Amounts due from the company, not included above,	4,867 18

Total liabilities, as per books of the company,	\$50,113 50
---	-------------

MANUFACTURING ACCOUNT.

(To May 2, 1896.)

	Dr.	Cr.
Operating expenses,	\$7,135 73	
Income from sale of light and power,		\$9,933 21
Balance to profit and loss,	2,797 48	
	<u>\$9,933 21</u>	<u>\$9,933 21</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,	\$168 27	
Balance of manufacturing account,		\$2,797 48
Interest paid,	1,439 72	
Foreclosure,	51,299 01	
Other items,	3 98	
Balance June 30, 1896,		50,113 50
	<hr/> \$52,910 98	<hr/> \$52,910 98

WHITMAN PLANT.

(Owned by General Electric Company.)

ASSETS.

Real estate, steam plant, electric plant, electric lines, meters, transformers, arc lamps, patent rights, fuel on hand, carbons on hand, oil and waste on hand, incandescent lamps on hand, globes on hand, other materials on hand, motors on hand, fixtures on hand, horses, wagons, etc., sundry accounts due the company and office furniture,	\$24,186 06
Cash on hand,	418 65
Due for electric light and power,	1,183 60
Total assets, as per books of the company,	<hr/> \$25,788 31

LIABILITIES.

Amount due on account of plant,	\$25,042 42
Total liabilities, as per books of the company,	\$25,042 42
Profit and loss balance,	745 89
	<hr/> \$25,788 31

MANUFACTURING ACCOUNT.

(From May 2, 1896.)

	DR.	CR.
Operating expenses,	\$1,006 20	
Income from sale of light and power,		\$1,752 09
Balance to profit and loss,	745 89	
	<hr/> \$1,752 09	<hr/> \$1,752 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$745 89
Balance June 30, 1896,	\$745 89	
	<hr/> \$745 89	<hr/> \$745 89

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	\$10,454 75
Machinery, manufacturing appliances and street mains,	18,578 17
Meters,	843 06
Due for gas,	401 43
Oil on hand,	220 50
Wood on hand,	143 25
Other materials on hand,	564 03
Gas fixtures on hand,	133 40

Horses, wagons, etc.,	\$75 00
Sundry accounts due the company,	203 29
Cash on hand,	163 31
Total assets, as per books of the company,	<u>\$31,780 19</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	1,700 00
Total liabilities, as per books of the company,	<u>\$31,700 00</u>
Profit and loss balance,	80 19
	<u>\$31,780 19</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,496 08	
Income from sale of gas,		\$5,123 16
other sources,		14 00
Balance to profit and loss,	1,641 08	
	<u>\$5,137 16</u>	<u>\$5,137 16</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$3,997 05
Balance of manufacturing account,		1,641 08
Rents,		24 46
Fixture account,		443 46
Interest paid,	\$600 00	
Dividends declared,	1,000 00	
Depreciation,	4,425 86	
Balance June 30, 1896,	80 19	
	<u>\$6,106 05</u>	<u>\$6,106 05</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	10,878 46
Electric lines,	11,887 85
Meters,	1,719 59
Transformers,	1,210 00
Arc lamps,	2,330 90
Due for light and power,	897 84
Carbons on hand,	24 00
Oil and waste on hand,	11 59
Incandescent lamps on hand,	20 82
Globes on hand,	4 70
Other materials and tools on hand,	302 94
Horses, wagons, etc.,	95 00
Sundry accounts due the company,	207 64
Office furniture,	41 55
Cash on hand,	89 52
Unexpired insurance,	36 48
Total assets, as per books of the company,	<u>\$31,118 64</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	12,000 00
Notes payable,	6,000 00
Unpaid bills,	319 02
Interest due but not paid,	120 00
Total liabilities, as per books of the company,	\$30,439 02
Profit and loss balance,	679 62
	<hr/>
	\$31,118 64

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,457 89	
Income from sale of light and power,		\$6,521 45
other sources,		186 18
Balance to profit and loss,	2,249 74	
	<hr/>	<hr/>
	\$6,707 63	\$6,707 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$337 55	
Balance of manufacturing account,		\$2,249 74
Lamp and supply sales,		41 88
Interest paid,	1,258 70	
Depreciation,	15 75	
Balance June 30, 1896,	679 62	
	<hr/>	<hr/>
	\$2,291 62	\$2,291 62

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,640 53
Steam plant,	45,522 11
Electric plant,	63,998 55
Electric lines, meters, transformers and arc lamps,	166,287 18
Patent rights,	20,500 00
Due for light and power,	6,001 34
Fuel on hand,	1,766 06
Carbons on hand,	43 25
Oil and waste on hand,	53 90
Incandescent lamps on hand,	307 72
Globes on hand,	25 90
Other materials on hand,	362 92
Horses, wagons, etc.,	517 00
Sundry accounts due the company,	3,009 85
Office furniture,	345 60
Cash on hand,	305 71
Notes receivable,	9,199 01
Investments,	35,000 00
Total assets, as per books of the company,	\$375,886 63
Profit and loss balance,	14,586 42
	<hr/>
	\$390,473 05

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	131,500 00
Notes payable,	118,620 54
Unpaid bills,	8,900 44
Interest due but not paid,	4,306 00
Amounts due from the company, not included above,	4,146 07

Total liabilities, as per books of the company, \$390,473 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$39,224 21	
Income from sale of light and power,		\$41,407 53
Balance to profit and loss,	2,183 32	
	<u>\$41,407 53</u>	<u>\$41,407 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,	\$14,053 46	
Balance of manufacturing account,		\$2,183 32
Other items,	2,716 28	
Balance June 30, 1896,		14,586 42
	<u>\$16,769 74</u>	<u>\$16,769 74</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,835 81
Machinery and manufacturing appliances,	28,122 84
Street mains,	29,383 92
Meters,	3,000 00
Due for gas,	2,235 62
Gas coal on hand,	3,600 00
Coke on hand,	85 00
Tar on hand,	665 00
Enrichers on hand,	250 00
Purifying materials on hand,	87 50
Stoves and gas fixtures on hand,	562 00
Office furniture,	219 50
Cash on hand,	3,390 20
Investments,	2,500 00

Total assets, as per books of the company, \$83,937 39

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	71 00
Total liabilities, as per books of the company,	\$45,171 00
Profit and loss balance,	38,766 39
	<u>\$83,937 39</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,575 50	
Income from sale of gas,		\$16,684 02
residuals,		2,019 95
other sources,		24 00
Balance to profit and loss,	4,152 47	
	<hr/>	<hr/>
	\$18,727 97	\$18,727 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895,		\$37,657 87
Balance of manufacturing account,		4,152 47
Interest received,		222 12
Jobbing account,		622 73
Dividends declared,	\$2,706 00	
Construction charged off,	1,182 80	
Balance June 30, 1896,	38,766 39	
	<hr/>	<hr/>
	\$42,655 19	\$42,655 19

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$75,000 00
Steam plant,	58,814 30
Electric plant,	66,235 53
Electric lines,	85,700 07
Meters,	7,744 05
Transformers,	9,698 22
Arc lamps,	18,258 30
Due for light and power,	14,962 88
Fuel on hand,	3,942 21
Carbons on hand,	1,745 00
Oil and waste on hand,	70 00
Incandescent lamps on hand,	661 05
Globes on hand,	224 64
Other materials on hand,	2,494 56
Tools on hand,	1,981 70
Horses, wagons, etc.,	766 28
Sundry accounts due the company,	480 10
Office furniture,	1,040 15
Cash on hand,	13,437 05
	<hr/>
Total assets, as per books of the company,	\$363,256 09

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Unpaid bills,	1,037 90
	<hr/>
Total liabilities, as per books of the company,	\$301,037 90
Profit and loss balance,	62,218 19
	<hr/>
	\$363,256 09

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$87,994 97	
Income from sale of light and power,		\$160,742 28
Balance to profit and loss,	72,747 31	
	<u>\$160,742 28</u>	<u>\$160,742 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$47,227 68
Balance of manufacturing account,		72,747 31
Interest received,		1,116 73
Jobbing account,		1,166 19
Interest paid,	\$5,000 00	
Dividends declared,	16,000 00	
Depreciation,	39,039 72	
Balance June 30, 1896,	62,218 19	
	<u>\$122,257 91</u>	<u>\$122,257 91</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$162,860 00
Machinery and manufacturing appliances,	258,640 00
Street mains,	188,001 01
Meters,	18,430 57
Due for gas,	15,736 00
Gas coal on hand,	15,680 10
Coke on hand,	2,000 00
Tar on hand,	1,200 00
Enrichers on hand,	6,359 93
Other materials on hand,	3,000 00
Cash on hand,	30,144 72
Investments,	3,352 50
Total assets, as per books of the company,	<u>\$705,404 83</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Deposits,	4,680 18
Unpaid dividends,	10,140 00

Total liabilities, as per books of the company,	\$614,820 18
Profit and loss balance,	90,584 65
	<u>\$705,404 83</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$157,544 51	
Income from sale of gas,		\$240,077 66
residuals,		15,096 26
other sources,		145 25
Balance to profit and loss,	97,774 66	
	<u>\$255,319 17</u>	<u>\$255,319 17</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895,		\$62,614 94
Balance of gas manufacturing account,		97,774 66
Interest received,		589 18
Rents,		90 00
Other items of income,		33 76
Interest paid,	\$5,021 25	
Dividends declared,	40,000 00	
Depreciation,	25,496 64	
Balance June 30, 1896,	90,584 65	
	<hr/>	<hr/>
	\$161,102 54	\$161,102 54

APPENDIX B.

BROOKLINE GAS LIGHT COMPANY.—COR-
RESPONDENCE.—ACCOUNTS.OFFICE OF BROOKLINE GAS LIGHT COMPANY,
153 TREMONT ST., BOSTON, NOV. 29, 1895.*Honorable Board of Gas and Electric Light Commissioners.*

The Brookline Gas Light Company respectfully requests your Honorable Board to so revise and amend the rules or instructions relating to books and accounts of gas companies, issued in 1886 by your Board, as to authorize gas companies to charge to the appropriate construction or plant accounts such items of law expenses, interest, insurance, meter setting, advertising, canvassing, etc., as are incident to new construction work, and which can be properly separated from running expenses until that part of the plant for which such money is spent is put into actual use.

And further requests your Honorable Board to reconsider its findings of April 16, 1895, as contained in the report of that date to the Massachusetts Senate, and see if certain errors were not made therein, and if it finds that such errors have been made, to correct the same; and if certain of those items should not be transferred from expense into plant or construction accounts.

BROOKLINE GAS LIGHT COMPANY,

ROBERT AMORY,

President and Manager.

COMMONWEALTH OF MASSACHUSETTS.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
STATE HOUSE, BOSTON, July 10, 1896.*Brookline Gas Light Company, Boston, Mass.,*Dr. ROBERT AMORY, *President and Manager.*

DEAR SIR:—We have previously acknowledged the receipt of your communication of November 29, 1895, requesting a reconsideration of the special report of this Board to the State Senate

of 1895, relative to your company, for a revision of its findings, and for a modification of the instructions relating to books and accounts, issued pursuant to chapter 346 of the Acts of 1886, so that certain items may be charged to construction accounts, which, under said instructions, must be otherwise dealt with.

In view of the brief time allowed for the preparation of the report referred to, and of the fact that it appears upon examination that the accounts of the company have been corrected in full accord with the findings and suggestions in said report, we have welcomed your request, and have given most careful consideration to the oral and written representations in support of it which you have from time to time presented. As we understand your communication, it contains, with the exception of a single item, no claim of any clerical error in said report, or that the findings are other than in strict conformity to the instructions of 1886, unless on account of facts and reasons not appearing upon the face of the accounts, and not at the time of the report within the knowledge of the Board.

Your request has reference to the following items of the special report above mentioned : —

Distribution expense,	\$14,952 11
Rebates,	7,990 37
General office expenses,	39,872 27
Insurance,	4,390 53
Repairing and setting meters,	29,116 31
Claims,	6,356 29
Repairs on streets,	8,889 08
Interest,	44,618 58
Law expenses,	32,552 82

Of the item for "Distribution expenses," above named, we understand your statement to be that \$13,705.45 was for services and expenses of persons soliciting business for the company. Such work is not unusual in the ordinary conduct of a company's business, and not unlikely may continue in some degree necessary in your company. The exceptional conditions governing this feature in the last three years have, it is true, made this item of unusual size and importance. We cannot see, however, that it differs from the ordinary item in kind or character, but only in degree or size, and therefore properly belongs to current account rather than to construction.

Of the item of "Rebates," we learn from your statements that about \$3,659.74 is made up from a forced rebate or discount of from 30 to 50 cents per thousand feet from bills against the city,

being the difference between the price paid by the city to other companies for street lamps, and that for which your contract required you to supply during a period when you were unable to light them. None of this amount was found charged to operating expenses or subtracted from the income side. We are only able to regard it as a loss, and therefore appropriate to current account rather than to construction.

The amount for "General office expenses" includes the sum of \$21,500 paid to James Jourdan. It appears that Mr. Jourdan was a contractor for enlarging the company's plant, and that, soon after the contract was made, it was cancelled by mutual agreement and upon the payment to him of the sum named, contracts for the same work being made with other persons. What the transaction with Mr. Jourdan really was, and what was in fact his relation to the company, must be determined by *all* material facts. The receipt from him declares that the payment was for "services rendered." We cannot see, upon all the facts presented, sufficient reason for making this a construction item. To us it appears as a loss rather than a profit. To add it to construction account would be to increase the account above even the actual fair cost of the work at the time of its execution. It should be noted that the important question as to this item, as well as some of the others, is not so much whether it belongs to this or that operating account, but whether to a current account or to construction.

Of the amount under the title of "Insurance" we are now satisfied that the sum of \$2,268.75 represents an error in the findings of the Board. In the original examination this amount was found included in the charges to "Boston contract," but the fact, now clearly shown, that it was afterwards taken out of that and charged to current account, was overlooked. This amount should be credited to "Profit and loss," and debited to the account to which it was credited at the time that the changes based upon the Board's report were made.

Respecting the item for "Repairing and setting meters, \$29,-116.31," the original finding of the Board seems to be in strict accordance with the instructions about accounts. By them all the cost of setting meters and of running service pipes, independent of main extensions, is made a part of distribution or current operating expense. This was found at the time the statement of accounts was devised to be in harmony with the usual practice and with that conservative policy respecting construction accounts which the Board finds itself obliged to encourage and require. It must be recognized, however, that in a new company, constructing a new plant, the cost of work of this character, so far as it may

be completed before the company begins the business of supplying gas, would properly be a part of the cost of the works and a fair charge for a construction account. Such a condition seems not to have been particularly considered when the instructions were originally issued. The conditions surrounding this expenditure in the case of your company seem to be substantially like those of a new company, and subject it to the same rule. The peculiar character of this item, however, makes it desirable that it be carried as a distinct account, or as two accounts, under the titles "Meter setting" and "Service pipes." You have, therefore, the authority of the Board for crediting this amount to "Profit and loss," and placing it to the debit of construction, as indicated.

The item of "Claims, \$6,356.29," as we understand the facts, is made up of payments for injury to persons or property, mostly on account of leaking mains and explosions of gas. The custom of companies, so far as we are aware, is to charge such disbursements as a part of their current expense. The instructions framed by the Board require them to be thus dealt with. We see no sufficient reason for making this item an exception to the general rule.

As to the item of "Repairs on streets, \$8,889.08," the entries in the accounts being made under that title and without other explanation, seemed to justify the Board in finding that this amount belonged to current account rather than to construction. After an examination, however, of the contracts, releases, correspondence, etc., with the contractors for this work, the Board is satisfied that the above-named sum was expended in restoring the streets to their normal condition after pipe laying, that such work was to have been done by the contractors, who made a reduction in their bill in order to be released from this requirement. The Board therefore considers that this amount may properly be transferred to the construction account intended to show cost of mains.

The present regulation about interest is based upon what we believe is, and has been, the usual practice among companies. It does not require the charging of interest as any part of operating expenses, but only that the interest paid or accrued during the year be charged directly to "Profit and loss." We are unable to see any sufficient reason for modifying this rule. The question, as it appears to us, is not between different current accounts, but between current accounts and plant or construction, sometimes called capital accounts. To accede to your request regarding this item would be virtually to assume that a new corporation might properly construct its works upon credit, add to their cost interest upon the money disbursed, and represent the total by new capital.

If we rightly understand the policy which underlies the issue and payment of capital stock in new enterprises, as indicated by our statutes, it is that such payments shall be so made as to place in the treasury of the corporation the funds it may need as construction progresses, and not that the works shall first be completed and then capitalized for an amount which may include all interest charges. Such a method would only increase the apparent cost of the plant, without reference to its fair structural value.

The item of "Law expenses" amounts to \$32,552.82, and is beset with difficulties. The Board recognizes the fact that every company requires, for the safety of its interests, the services of legal as well as engineering counsel. But in this case the company was opposed by every company whose territory it invaded, involving much and serious litigation to clear the way for the enjoyment of its franchise. These extraordinary expenses, however, lie beyond those that are deemed reasonably requisite in the installation of a company under normal conditions, and are the natural result of a war of competition, and one which the promoters of the enterprise could not have overlooked before entering upon it. The Board feels justified in allowing only what might be a generous allowance for counsel in a company whose construction expenditure was on the scale of the "Boston contract" under ordinary conditions, and fixes \$12,000 as the proportion under this head chargeable to construction.

The inability of the Board to consent to a modification of its findings or rules except in the instances named is not to be regarded as in any degree a criticism of the "Boston contract" account, so far as that account may be intended to show the actual cost to the company of carrying out that contract, since we have no good reason to doubt the correctness of the account for that purpose. Our position and contention are rather that certain charges as between current account and construction account belong to the former rather than to the latter. They add nothing to the structural value of the property, and, if inserted, tend only to mislead as to such valuation. The relation between construction accounts and capital accounts is a most intimate one. The former is often made a justification or excuse for increasing the latter. As the Board, in the discharge of its duty respecting the approval of new securities, has found it necessary to regard structural value as a most important factor, so it is compelled, with due regard to the interest of all concerned, to adopt such a policy in its supervision of a company's accounts as may tend to prevent the excess of construction accounts beyond the fair structural value of the

plant. It should be understood, further, that such an arrangement of accounts as this provision requires does not necessarily compel undue claims or charges against consumers for any particular year. A loss, when it is known to exist, can be as easily recouped through a series of years when it appears as a deficit as when it is partially concealed in construction accounts, while its elimination from the latter is certainly better calculated to exhibit at any time the true relation of the company's assets and liabilities.

For the Board,

F. E. BARKER,
Chairman.

APPENDIX C.

MUNICIPAL OWNERSHIP.—CONSTRUCTION
OF STATUTES.CITIZENS' GAS LIGHT COMPANY OF READING, SOUTH READING
AND STONEHAM *v.* INHABITANTS OF WAKEFIELD.

SUPREME JUDICIAL COURT OF MASSACHUSETTS.

MIDDLESEX, May 18, 1894.

*Purchase of Gas and Electric Light Plants by Town.—Schedule
of Property.—Call for Stockholders' Meeting.—Ratification by
Stockholders of Acts of Directors.—Constitutional Law.*

There is nothing in St. 1891, c. 370, indicating that, after a town has voted at two separate town meetings called as required by § 13, that it is expedient to exercise the authority conferred by the statute pursuant to § 3, any additional vote is necessary.

The specific property which a town is required to purchase, in accordance with the provisions of St. 1891, c. 370, and the price, time and other conditions of the sale, are to be determined by the commissioner or commissioners to be appointed under § 13; and, if the poles for the support of the wires of an electric light company used in distributing electricity were not legally located, this would not entirely defeat the petition under the statute, and what effect it would have upon the property to be purchased or the price to be paid for it cannot be determined under such petition.

The schedule of property under St. 1891, c. 370, is required for the purpose, not of furnishing such a formal description as may be necessary or proper in a conveyance, but of furnishing such information in detail to a city or town that the parties may intelligently negotiate for the purchase, or, if the parties cannot agree, of furnishing to the commissioners such a bill of particulars as may be necessary or convenient for an intelligent adjudication of the matters which they are to determine.

On a petition by a gas and electric light company to compel a town to purchase its plant, etc., agreeably to the provisions of St. 1891, c. 370, it appeared that a schedule required by the statute was filed by the secretary of the company under the authority of a vote of its directors, and that the stockholders, at a meeting called to take action upon the proposition to sell, etc., and to transact such other business as should come before the meeting, ratified the action of the directors; but this was more than thirty days after the passage of the final vote by the town that it was expedient to exercise the authority conferred by the statute. It did not appear that there was any change of position on the part of either of the parties between the action of the directors and that of the stockholders, and the petitioner duly filed its petition within sixty days after the filing of the schedule. The town took no action to rescind its votes between the time of filing the schedule and the vote of the stockholders, if such action could have been

taken, and the petitioner never attempted to repudiate the action of the directors. *Held*, That the vote of the stockholders must be considered as within the call for the meeting at which it was passed, and that, without considering whether the determination to sell the property and to file the schedule according to the statute was within the authority of the directors, and assuming that the filing of the schedule within the thirty days was to be treated as a condition precedent to the right of the company to enforce the obligation of a town to purchase its property, the ratification by the stockholders must be taken as equivalent to original authority.

St. 1891, c. 370, entitled "An act to enable cities and towns to manufacture and distribute gas and electricity," is constitutional.

FIELD, C. J. This is a petition under St. 1891, c. 370, § 13, and the case comes before us by appeal from an order of a single justice, overruling the demurrer of the respondent, and by appeal from a decree from a single justice, appointing commissioners to determine what property shall be sold by the petitioner and bought by the respondent, and what the price, time and other conditions of the sale and delivery shall be. The facts on which the decree is founded are recited in the decree. The petition was filed on Oct. 28, 1892, and all the proceedings were had before the passage of St. 1893, c. 454.

The decree recites "that the petitioner is, and was at the times set forth in the petition, a corporation established under the laws of Massachusetts, and having its usual place of business at Wakefield, in the county of Middlesex; that it is, and was at said times, engaged in the business of manufacturing gas for the use of the inhabitants of the towns of Wakefield, Reading and Stoneham, with its main gas works in Wakefield, and with pipes extending into the towns of Reading and Stoneham; that it was duly authorized by the Board of Gas Commissioners, and by the necessary vote of stockholders, under and in pursuance of chapter 385 of the Acts of 1887, to engage in the business of generating and furnishing electricity for light and power in the towns of Reading, Wakefield and Stoneham, and is and was at said times engaged in furnishing electric light for commercial purposes to the inhabitants of the town of Wakefield, with its central lighting station in Wakefield."

It is contended that the two votes passed by the town, pursuant to St. 1891, c. 370, § 3, to the effect "that it is expedient for the town to exercise the authority conferred upon towns under the provisions of chapter 370 of the Acts of the year 1891," are not equivalent to a vote that the town decides to establish a plant for the manufacture and distribution of gas and electricity, but that an additional vote to the effect that the town decides to establish such a plant is required before the town becomes subject to the obligations imposed by the statute. (See §§ 12 and 13.) But the stat-

ute makes provision for only two votes. Section 12 begins as follows: "When any city or town shall decide as hereinbefore provided to establish a plant, and any person, firm or corporation shall at the time of the first vote required for such decision be engaged," etc. The provisions thereinbefore made are the votes required by § 3, and the first vote must mean the first vote required by that section. Section 13 begins as follows: "Any person, firm or corporation desiring to enforce the obligation of any city or town under section twelve to purchase any property shall file with the clerk of such city or town, within thirty days after the passage of the final vote whereby such city or town shall have decided to establish a plant, a detailed schedule describing such property and stating the terms of sale proposed," etc. The final vote must be the vote at the last of the two legal town meetings mentioned in § 3. This construction is confirmed by the language in the last clause of § 18. We find nothing in the statute anywhere indicating that, after the town has voted at two separate legal town meetings, called as required by § 3, that it is expedient to exercise the authority conferred by the statute pursuant to § 3, any additional vote is necessary, and we think that this contention cannot avail.

Section 12 provides as follows: "When any city or town shall decide as hereinbefore provided to establish a plant, and any person, firm, or corporation shall at the time of the first vote required for such decision be engaged in the business of making, generating or distributing gas or electricity for sale for lighting purposes in such city or town, such city or town shall, if such person, firm or corporation shall elect to sell and shall comply with the provisions of this act, purchase of such person, firm or corporation, before establishing a public plant, such portion of his, their or its gas or electric plant and property suitable and used for such business in connection therewith as lies within the limits of such city or town. If in such city or town a single corporation owns or operates both a gas plant and an electric plant, such purchase shall include both of such plants," etc. The petitioner, as the decree recites, operated both a gas plant and an electric plant in the town of Wakefield. The respondent contends that its poles for the support of the wires used in distributing electricity were not legally located in the town of Wakefield. On this question the decree recites as follows:—

It appeared that an application by petitioner for permission to erect and maintain poles and wires in the streets of Wakefield had been made to the selectmen of Wakefield under the provisions of chapter 382 of the Acts of 1887 (there being another company in said town engaged in or

organized for the purpose of doing an electric lighting business); that said permission was refused by said selectmen, but upon appeal taken to the Board of Gas and Electric Light Commissioners, under the provisions of said act, the decision of the selectmen was reversed, and said permission granted, the order of said Board being as follows, viz.: —

THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,

BOSTON, May 27, 1890.

In the matter of the appeal of the Citizens' Gas Light Company of Reading, South Reading and Stoneham from the decision of the selectmen of Wakefield refusing to grant it permission to erect poles and string wires in the streets of said town, —

Ordered, That the decision of the selectmen be reversed, and that permission is granted to the Citizens' Gas Light Company of Reading, South Reading and Stoneham to erect wires over or under the streets, lanes and highways of the town of Wakefield for the purpose of supplying electricity for light and power.

Thereafter, on Aug. 7, 1890, at a regular meeting of said board of selectmen, without petition, notice to parties interested or a public hearing, the following vote was passed, viz.: —

Voted, That the Citizens' Gas Light Company of Reading, South Reading and Stoneham be, and is hereby, authorized and empowered to engage in the business of furnishing electricity for light and power in the town of Wakefield, and to erect poles and string wires in the streets and highways of said town, the location of said poles to be hereafter designated, and subject to such restrictions as to quality and style as may be imposed by the selectmen of said town of Wakefield, and subject also to such other provisions and conditions as may be required by said board of selectmen.

And a copy of said vote was furnished to the petitioner by the secretary of the board of selectmen of the town of Wakefield. But, except as aforesaid, the selectmen of the town of Wakefield had not given the petitioner any writing specifying where the posts to be used might be located, the kind of posts, and the height at which and the places where the wires might be run; and no such specifications had been recorded in the records of the town of Wakefield, in accordance with chapter 109, section 3, of the Public Statutes, and of chapter 221 of the Laws of 1883; and except as aforesaid, said petitioner received no written consent from the board of selectmen of said town to erect poles, lay or erect wires over or under the streets, lanes and highways of said town, or to dig up or open the ground within the streets or highways of said town, for the purpose of laying lines of wires or to erect and maintain lines of wires upon or above the surface of the streets and highways of said town, as provided in either chapter 382 or 385 of the Acts of 1887, or in compliance with any other statute. As to whether any oral directions or consent regarding said matters were given by the selectmen, no evidence was introduced by either party.

The contention is that, so far as the electric plant is concerned, every pole supporting the wires within the limits of the highways in the town of Wakefield is a public nuisance, and that the town cannot be compelled to purchase property of the petitioner which

the petitioner cannot legally use, and which may be removed and destroyed as a nuisance. The petitioner had received general authority to erect poles and lay wires in the public streets of the town. How far the particular location of the poles and the quality and style of them were subject to the approval of the selectmen of the town need not now be considered. The petitioner actually owned and operated an electric plant in the town. The specific property which the town is required to purchase, in accordance with the provisions of the act, and the price, time and other conditions of the sale, are to be determined by the commissioner or commissioners to be appointed under § 13. If the poles in the public ways were not legally located, this would not entirely defeat the petition, and what effect it would have upon the property to be purchased or the price to be paid for it cannot now be determined.

The respondent contends that the petitioner has not complied with the provisions of the act in filing a detailed schedule of the property within thirty days after the passage of the final vote, as required by § 13. The final vote was on Aug. 15, 1892. The directors of the company, on Sept. 9, 1892, voted that the company file a detailed schedule of its property, in accordance with the act, and that the secretary be authorized to sign and file the same; and on September 12 the secretary, in the name of the company, filed with the clerk of the town a statement in detail of its plant, and the price and terms upon which the company would sell its property to the town. The contention is that the schedule should not be a mere list or catalogue of property, but a formal inventory, with a particular description, sufficient to enable a court to make a decree for specific performance, or such as would be required in a formal conveyance of the property. The provisions of the statute are, that, if the corporation desires to enforce the obligation of the town to purchase any property, it shall file "a detailed schedule, describing such property and stating the terms of sale proposed. If the parties fail to agree as to what shall be sold, or what the terms of sale and delivery in accordance with the provisions of this act shall be," either party may apply to the court; and the court shall appoint a commissioner or commissioners, who shall adjudicate "what property, real or personal, including rights and easements, shall be sold by the one and purchased by the other." It is evident that the schedule is not intended to settle finally just what property is to be included in the sale. We think that the schedule was required for the purpose, not of furnishing such a formal description of the property as may be necessary or proper in a conveyance, but of furnishing such informa-

tion in detail to a city or town as the parties may need intelligently to negotiate for the purchase; or, if the parties cannot agree, of furnishing to the commissioners such a bill of particulars as may be necessary or convenient for an intelligent adjudication of the matters which they are to determine. We cannot say that the schedule filed in this case on its face appears not to be made up in sufficient detail to enable the town to understand what property specifically the petitioner owned and used in its business in the town of Wakefield, and we think that the commissioners probably could identify the property from the schedule, and intelligently make their adjudication. Certainly it does not appear in the papers before us that the commissioners will be unable to identify the property from the schedule, and from such facts as necessarily must be put in evidence before them.

The schedule was filed by the secretary under the authority of a vote of the directors of the company, and it is contended that it was beyond the power of the directors to determine whether the company would elect to sell its property to the town and avail itself of the provisions of the statute. (See Pub. Sts., c. 106, § 23.) The by-laws of the company are not set out in the papers. It appears, however, that on Sept. 19, 1892, the stockholders, at a meeting called for the purpose of taking action upon a proposition to sell the plant and assets of the company, and to transact such other business as should come before the meeting, ratified the action of the directors; but this was more than thirty days after the passage of the final vote by the town. We think that the vote of the stockholders must be considered as within the notice or call for the meeting at which it was passed.* It does not appear that there was any change of position on the part of either of the parties between the action of the directors and that of the stockholders, and the petitioner duly filed its petition within sixty days after the filing of the schedule. Without considering whether the determination to sell the property to the town, and to file the schedule in accordance with the provisions of the statute, was within the authority of the directors, and assuming that the filing of the schedule within the thirty days is to be treated as a condition precedent to the right of the company to enforce the obligation of a city or town to purchase its property, we are of opinion that the ratification by the stockholders in this case must be taken as equivalent to original authority. The town took no action to

* The respondent contended that the stockholders were not authorized to pass the vote which they did, as the meeting of the stockholders was a special one, called for the purposes set forth in the notice, and there was nothing in that notice informing the stockholders that there would be a motion to ratify the action of the directors.

rescind its votes between the time of filing the schedule and the vote of the stockholders, if any such action could have been taken, and the petitioner has never attempted to repudiate the action of the board of directors. (See *Bolton v. Lambert*, 41 Ch. D. 295; *Andrews v. Ætna Ins. Co.*, 92 N. Y. 596; *Nims v. Mount Hermon Boys' School*, 160 Mass. 177; *Dempsey v. Chambers*, 154 Mass. 330.)

It is contended that St. 1891, c. 370, is unconstitutional. It is not in violation of the Constitution of Massachusetts for the Legislature to authorize a town to purchase and maintain either a gas or an electric plant for the purpose of furnishing light to its inhabitants. (Opinion of the Justices, 150 Mass. 592.) The Legislature might have authorized cities and towns to erect and maintain such plants, without requiring the cities or towns to purchase any existing plant of this kind belonging to private persons or a corporation, but it has not done so. Under this statute a city or town is not required to establish any such plant, and private persons or corporations are not required to sell to any city or town any existing plant. In this respect there is nothing compulsory in the statute. But, if a town chooses to act under the statute, it must act in accordance with its provisions, and take the burdens with the benefits. The statute does not provide for a trial by jury upon the value of the property purchased, or upon any of the terms of the purchase. If we assume that, when property is taken by a town for a public use, the owner of the property has a right to a jury trial upon the amount of the reasonable compensation to be paid, still, Article XV. of the Declaration of Rights has no application to a party who comes in voluntarily, under the provisions of a statute which provides for the determination of his rights and obligations in another manner than by a jury trial.

Decree affirmed.

S. K. HAMILTON for the respondent, E. R. CHAMPLIN and C. R. DARLING for the petitioner.

HUDSON ELECTRIC LIGHT COMPANY *v.* INHABITANTS OF HUDSON.

SUPREME JUDICIAL COURT OF MASSACHUSETTS.

MIDDLESEX, April 1, 1895.

Obligation of Town to purchase Electric Light Plant. — Vote of Town. — Right of Town to rescind Vote. — Filing of Petition for Adjudication. — “Apply by Petition.” — Statute.

St. 1891, c. 370, § 1, authorized any city or town to purchase and maintain within its limits a plant for the manufacture or distribution of gas or electricity. Section 3 provided as follows: “No town shall exercise the authority conferred in section one until after a vote that it is expedient to exercise such authority shall have been passed by a vote of not less than two-thirds of the voters present and voting at each of two legal town meetings duly called for the purpose, of which meetings the second shall be held at an interval of not less than two nor more than thirteen months after the first.” A warrant for a town meeting contained the following article: “To see if the town will vote to exercise the authority conferred in section one” of the statute, “or do or act anything respecting the same.” Under this article the town voted “that the town do exercise the authority conferred in section one” of the statute, more than two-thirds of the voters present and voting having voted in the affirmative. Another meeting was held, more than two months later, at which there was a vote under an article in the same form as the other, and the language of the vote was the same as that at the former meeting, except that the words “that it is expedient for the town . . . to exercise the authority” were used instead of the words “that the town do exercise the authority.” At this meeting more than two-thirds of the voters present and voting voted in the affirmative. *Held*, That, considering the whole proceedings together, the first vote taken by the town was sufficient under the statute.

After a town has voted at two separate town meetings, called as required by St. 1891, c. 370, § 3, that it is expedient to exercise the authority conferred by § 1 to purchase and maintain a plant for the manufacture or distribution of gas or electricity, after the schedule required by § 13 has been filed with the town clerk, and after a petition has been filed in this court under that section, to enforce the obligation of the town to purchase the petitioner's plant, the town cannot, by a subsequent vote, relieve itself from its liability so to purchase such plant.

The filing in the clerk's office of this court within the time required by St. 1891, c. 370, § 13, of a petition to enforce the obligation of a town to purchase an electric light plant, is an application by petition to this court for “an adjudication between the parties,” within the statute.

PETITION, under St. 1891, c. 370, § 13, to enforce an alleged obligation of the respondent town to purchase the electric plant and other property of the petitioner. Hearing before HOLMES, J., who, at the request of both parties, reported the case for the consideration of the whole court; such decree to be made as equity might require. The facts appear in the opinion.

S. K. HAMILTON and R. E. JOSLIN for the petitioner, SAMUEL HOAR, for the respondent.

KNOWLTON, J. 1. The first question in this case is whether the vote taken on July 1, 1891, was such as is intended by St. 1891, c. 370, § 3. The language of the statute is as follows: “No town shall exercise the authority conferred in section one until after a vote that it is expedient to exercise such authority shall have been passed by a vote of not less than two-thirds of the

voters present and voting at each of two legal town meetings duly called for the purpose, of which meetings the second shall be held at an interval of not less than two nor more than thirteen months after the first." The article in the warrant under which the vote was taken was: "To see if the town will vote to exercise the authority conferred in section one of chapter 370 of the Acts of the Legislature of the Commonwealth of Massachusetts for the year eighteen hundred and ninety-one, entitled, 'An act to enable cities and towns to manufacture and distribute gas and electricity, or do or act anything respecting the same.'" The vote was: "That the town do exercise the authority conferred in section one of chapter 370," etc., more than two-thirds of the voters present and voting having voted in the affirmative. Another meeting was held on Sept. 2, 1891, at which there was a vote under an article in precisely the same form, and the language of the vote was the same as that at the former meeting, except that the words "that it is expedient for the town of Hudson to exercise the authority" were used instead of the words "that the town do exercise the authority." At this meeting more than two-thirds of the voters present and voting voted in the affirmative.

To the former vote it is objected that the words "it is expedient" were not used. But, considering the whole proceedings together, we are of opinion that the action of the town was taken under the section referred to, and that the vote must be taken to be a formal decision by the town that it is expedient to exercise the authority conferred by the statute. There is no other reasonable explanation of the town's action at this meeting. The determination by the town to exercise the authority necessarily included a decision that it was expedient to exercise it. The meaning of the vote is to be gathered from the entire record, and we are of opinion that the record makes its meaning clear.

2. It is contended that the votes of the town taken after the petitioner filed with the town clerk the schedule required by § 13 of this statute, and after this petition was filed with the clerk of the supreme judicial court, relieved it from its liability to purchase the property of the petitioner.* But it has been expressly held that the two votes of the town in a case like this fix the rights of a party that desires to sell a gas or electric plant, and if proper measures are taken to enforce its rights, they cannot be affected

* At town meetings held on Sept. 16, 1891, and Jan. 8, 1892, respectively, two successive committees were appointed by the defendant town to investigate the whole subject of municipal lighting. These committees successively reported, recommending that the town should not engage in the business of municipal lighting. At a town meeting held on March 15, 1892, a motion "that the town deems it expedient to buy or put in an electric plant" was rejected; and the reports of the committees were accepted and adopted.

by a subsequent attempt on the part of the town to rescind. (*Citizens' Gas Light Co. v. Wakefield*, 161 Mass. 432; *Braintree Water Supply Co. v. Braintree*, 146 Mass. 482; *Hall v. Holden*, 116 Mass. 172.)

3. In order to enforce its rights under the votes it was necessary for the petitioner, under § 13, not only to file with the clerk of the town within thirty days after the passage of the final vote a schedule of the property to be sold, but also within sixty days after the filing of the schedule to "apply by petition to the supreme judicial court, or any justice thereof, setting forth the facts, and praying an adjudication between the parties," etc. The petition in this case, which is in accordance with the requirements of the statute, was filed in the office of the clerk of the supreme judicial court within the time prescribed; but it was not brought to the attention of any justice of the court, nor were any proceedings had under it until about two years and a half afterwards. It is contended that the filing of this petition in the clerk's office was not an application to the court within the meaning of the statute, and that therefore the petition must be dismissed. Ordinarily it would seem that to file such a petition in the office of the clerk of the court is to "apply by petition" to the court, for when such a petition is filed, it is before the court for appropriate action in accordance with its prayer. Any party interested in it can bring it to the attention of a justice and have proceedings taken under it. Suits that are to be commenced by filing a petition in court are usually deemed to be commenced at the time of the filing; and we think we are not warranted in giving to this statute a construction different in this particular from that generally given to similar requirements. (*Pub. Sts.*, c. 49, § 106; c. 178, §§ 2, 7; c. 191, § 10.) Under *St. 1885*, c. 384, § 2, the supreme judicial court is always open in every county, and there are no longer any terms thereof. The petition when filed was before the court for immediate action. We are of opinion, therefore, that the petitioner applied by petition to the court within the meaning of the statute when it filed its petition in the clerk's office, and that this part of the defence fails. Whether there was any such act or neglect on the part of the petitioner, in connection with the filing of the petition or subsequently thereto, as to preclude the prosecution of the petition on the ground of laches, depends upon facts and considerations that are not fully reported.

Commissioners are to be appointed, unless an application is made by the respondent for a hearing on the question whether the petitioner lost its right to proceed by its failure to prosecute the petition within a reasonable time after it was filed.

So ordered.

APPENDIX D.

NEW LEGISLATION.—ACTS OF 1896.

[CHAPTER 143.]

AN ACT TO AUTHORIZE THE EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER TO DISPOSE OF ITS PROPERTY AND FRANCHISE TO THE FALL RIVER ELECTRIC LIGHT COMPANY.

Be it enacted, etc., as follows :

SECTION 1. The Edison Electric Illuminating Company of Fall River is hereby authorized, upon a vote of its stockholders at a meeting duly called for that purpose, to sell, transfer and convey its property, rights, licenses, privileges and franchises to the Fall River Electric Light Company, which is hereby authorized, upon a vote of its stockholders at a meeting duly called for that purpose, to purchase the same ; and upon such sale, transfer and conveyance, the said property, rights, licenses, privileges and franchises shall be held and enjoyed by the said Fall River Electric Light Company, in as full and complete a manner as the same are now held and enjoyed by the said Edison Electric Illuminating Company.

SECTION 2. The said Fall River Electric Light Company is hereby authorized to increase its capital stock from two hundred thousand dollars, its present amount, to three hundred and fifty thousand dollars, and the number of shares from two thousand, the present number, to thirty-five hundred, and to issue the shares of such increase to the said Edison Electric Illuminating Company or to its stockholders, in payment for the said property, rights, licenses, privileges and franchises : *provided, however*, that the said Fall River Electric Light Company shall, upon the transfer and conveyance to it as above-named, assume and be responsible for all debts and liabilities of the said Edison Electric Illuminating Company ; and *provided further*, that the issue of new stock shall be made in accordance with the provisions of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four.

SECTION 3. This act shall take effect upon its passage. [*Approved March 11, 1896.*]

[CHAPTER 338.]

AN ACT RELATIVE TO ACCIDENTS FROM GAS OR ELECTRICITY.

Be it enacted, etc., as follows:

SECTION 1. The chief of police in any city or town and the medical examiner in any district in which a person, corporation or municipality is engaged in the business of manufacturing and selling gas or electricity for lighting or for fuel, shall make a written report to the board of gas and electric light commissioners of every accident caused by the gas or electricity manufactured or supplied by such person, corporation or municipality, whereby any person shall suffer bodily injury or loss of life or be rendered in sensible, stating the time, place and circumstances of the accident. Such report shall be made by the chief of police within twenty-four hours and by the medical examiner within seven days after notice of said accident.

SECTION 2. This act shall take effect upon its passage. [*Approved April 28, 1896.*]

[CHAPTER 356.]

AN ACT TO REQUIRE GAS AND ELECTRIC LIGHT COMPANIES TO KEEP UNIFORM STATION RECORDS.

Be it enacted, etc., as follows:

SECTION 1. Commencing on the first day of July in the year eighteen hundred and ninety-six every person, corporation or municipality engaged in the manufacture or sale of gas and electricity for lighting shall keep such records of its work and doings, at its manufacturing station, and in respect to its distributing plant, as the board of gas and electric light commissioners may from time to time require; and said records shall be in such form as may be prescribed by said board.

SECTION 2. This act shall take effect upon its passage. [*Approved May 1, 1896.*]

[CHAPTER 386.]

AN ACT TO AUTHORIZE THE UNITED ELECTRIC LIGHT COMPANY TO DO BUSINESS IN ADJOINING CITIES AND TOWNS, TO HOLD CERTAIN STOCK AND TO ISSUE BONDS.

Be it enacted, etc., as follows:

SECTION 1. The United Electric Light Company, located in Springfield, is hereby authorized, upon the approval of the board

of gas and electric light commissioners, to carry on its business in the cities and towns adjoining said Springfield, with all the rights, powers and privileges and subject to all the duties and liabilities in said adjoining cities and towns which now are or may be in force applicable to such corporations; and said corporation may hold the stock of the Indian Orchard Company, and may issue bonds in such amounts and at such times as the said board of gas and electric light commissioners may determine, and may mortgage or pledge as security for the payment of such bonds its franchises and any or all of its estate, real and personal.

SECTION 2. This act shall take effect upon its passage. [*Approved May 11, 1896.*]

[CHAPTER 387]

AN ACT TO REPEAL CHAPTER FORTY-FIVE OF THE ACTS OF THE YEAR EIGHTEEN HUNDRED AND NINETY, RELATIVE TO THE WOON-SOCKET ELECTRIC MACHINE AND POWER COMPANY.

Be it enacted, etc., as follows:

SECTION 1. Chapter forty-five of the acts of the year eighteen hundred and ninety, entitled "An Act to authorize the Woonsocket Electric Machine and Power Company of Rhode Island to erect and maintain poles and wires and to furnish electric light and power in the town of Blackstone, in the state of Massachusetts," is hereby repealed.

SECTION 2. This act shall take effect upon its passage. [*Approved May 12, 1896.*]

[CHAPTER 391.]

AN ACT RELATIVE TO THE PAYING IN OF CAPITAL STOCK AND TO THE LIABILITY OF OFFICERS AND STOCKHOLDERS OF FOREIGN CORPORATIONS DOING BUSINESS IN THIS COMMONWEALTH.

Be it enacted, etc., as follows:

SECTION 1. The officers and members or stockholders in any corporation established under the laws of any other state or foreign country, and hereafter and not now having a usual place of business in this Commonwealth, shall be jointly and severally liable for its debts and contracts, on the same conditions and in the same manner as provided in the case of domestic corporations, by sections sixty to seventy-one inclusive of chapter one hundred and six of the Public Statutes; but the liability under clause four of said section sixty shall not apply in the case of foreign corporations.

SECTION 2. If the capital stock of any corporation subject to section one of this act has been paid in by a conveyance to the corporation of property, real or personal, the officers, members or stockholders of such corporation shall be jointly and severally liable for its debts or contracts, if said property is not conveyed and taken at a fair valuation. But only those officers or stockholders who participate in the conveyance or taking of such property at such unfair valuation, or those stockholders who have purchased or received their shares with knowledge of said fact, shall be liable for such debts. The extent and manner of enforcing such liability shall be the same as provided in sections sixty-nine to seventy-one inclusive of chapter one hundred and six of the Public Statutes in the case of domestic corporations.

SECTION 3. This act shall take effect upon its passage. [*Approved May 12, 1896.*]

[CHAPTER 426.]

AN ACT RELATIVE TO THE DUTIES AND JURISDICTION OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. The supreme judicial court or the superior court, or any justice thereof, in term time or vacation may, on the application of the board of gas and electric light commissioners, by any appropriate process in equity enforce all lawful orders of said board and all provisions of law respecting persons, corporations or municipalities engaged in the manufacture and sale of gas and electricity for lighting.

SECTION 2. This act shall take effect upon its passage. [*Approved May 21, 1896.*]

[CHAPTER 473.]

AN ACT RELATIVE TO THE ISSUE OF STOCK AND BONDS BY GAS AND ELECTRIC LIGHT COMPANIES.

Be it enacted, etc., as follows:

SECTION 1. Whenever, upon the application of any gas or electric light company to the board of gas and electric light commissioners for permission to issue new capital stock or bonds, pursuant to chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four, the board shall determine that the fair structural value of the plant of such company is less than its outstanding stock and debt, the board, if it shall approve an

issue of new stock or bonds, may prescribe to the company such conditions and requirements as it deems best adapted to repair the capital stock within a reasonable time, or, before allowing an increase, may require the capital stock to be reduced by a prescribed amount, not exceeding the amount of impairment; which amount of impairment and the conditions and requirements imposed shall be stated in the annual report of the board. The supreme judicial court or the superior court, on the application of the board or of any interested party, may compel such company, by any appropriate process, to comply with any condition or requirement prescribed as aforesaid.

SECTION 2. This act shall take effect upon its passage. [*Approved June 4, 1896.*]

[CHAPTER 480.]

AN ACT RELATIVE TO STATION RECORDS REQUIRED TO BE KEPT BY COMPANIES ENGAGED IN THE SUPPLY EITHER OF GAS OR OF ELECTRICITY FOR LIGHTING.

Be it enacted, etc., as follows:

SECTION 1. Chapter three hundred and fifty-six of the acts of the current year is hereby amended by striking out the word "and", in the fourth line of the first section thereof, and inserting in place of the same the word:—or,—so that said section shall read as follows:—Commencing on the first day of July in the year eighteen hundred and ninety-six every person, corporation or municipality engaged in the manufacture or sale of gas or electricity for lighting shall keep such records of its work and doings at its manufacturing station, and in respect to its distributing plant, as the board of gas and electric light commissioners may from time to time require; and said records shall be in such form as may be prescribed by said board.

SECTION 2. This act shall take effect upon its passage. [*Approved June 4, 1896.*]

[CHAPTER 537.]

AN ACT TO INCORPORATE THE MASSACHUSETTS PIPE LINE GAS COMPANY.

Be it enacted, etc., as follows:

SECTION 1. Henry M. Whitney, Henry F. Dimock, Fred S. Pearson, James Phillips, Junior, Albert N. Parlin, George B. M. Harvey, John M. Bailey, Frank Leake, Jonas Wilder, Henry E. McCoy, and John L. Wellington, their associates and successors,

are hereby made a corporation, under the name of the Massachusetts Pipe Line Gas Company, for the purpose of manufacturing, buying, selling, dealing in, conveying, transporting and distributing gas for illuminating, heating, cooking, chemical, mechanical and power purposes, with all the powers and privileges and subject to all the duties, restrictions and liabilities in all general laws which now are or may hereafter be in force applicable to gas companies, except as hereinafter expressly provided.

SECTION 2. The following terms wherever used in this act shall have the application and meaning hereinafter set forth, unless some other meaning is clearly apparent from the language, context or manifest intent:— The word “company”, or a pronoun in place of it, shall be taken and construed to mean the Massachusetts Pipe Line Gas Company hereby incorporated. The word “gas”, shall be taken and construed as a general term for that commodity, without reference to its illuminating power. The words “illuminating gas”, shall be taken and construed to mean gas of the purity and illuminating power required by general law, intended to be used for illuminating purposes by simple ignition at the burner. The words “fuel gas”, shall be taken and construed to mean gas of any illuminating power, but of the purity required by general law as to illuminating gas, and intended to be used for heating, cooking, chemical, mechanical and power purposes, and may be used without connection with any chimney or flue. The term “pipe line”, shall be taken and construed to mean a line of mains, pipes or conduits, with the manholes and other apparatus necessary for the operation thereof, connecting a distributing system, plant for the manufacture of gas, or other pipe line, with any distributing system, plant, pipe line, town or city. The term “distributing system”, shall be taken and construed to mean any system of mains, pipes or conduits, in any city or town, with the manholes and other apparatus necessary for the operation thereof, used for distributing gas from any central storage receiving point or pipe line to individual consumers or for public lights in such city or town. The word “board”, shall be taken and construed to mean the board of gas and electric light commissioners.

SECTION 3. The capital stock of the company shall be one million dollars, divided into ten thousand shares of the par value of one hundred dollars each. The company may from time to time, but in compliance with the provisions and requirements of the general laws of the Commonwealth applicable to the issue of capital stock, increase its capital stock to an amount not exceeding five million dollars.

SECTION 4. The company may, for the purposes aforesaid and subject to the conditions hereinafter set forth, lay, construct, maintain, repair and operate its pipe lines and distributing systems in, along, through, under, across or over any public ways, water courses, railroads, railways, canals, bridges or subways; and may make such excavations and construct such works as may be necessary for the laying, construction, maintenance, repair, extension, operation and examination of such conduits, pipes, manholes and other apparatus, machinery and works. But nothing herein shall be construed as authorizing the location by said company of any of its pipes, lines, works, conduits, manholes or machinery in, over, through, under or upon any subway, navigable water course, cemetery or public park or common or public reservation in the nature of a park, until said company has first obtained the consent of the board of harbor and land commissioners, park commissioners or other authorities having control of such subways, cemeteries, navigable water courses, parks, commons or public reservations in the nature of parks. No conduit, pipe or main shall be laid longitudinally along the location of any railroad company, nor shall any manhole or other structure be erected within such location, without the consent of the directors of such railroad company; but the company may lay, construct, maintain and operate its conduits, pipes or mains across or under any such location, at such times and under such reasonable regulations and restrictions as the directors of such railroad company shall prescribe.

SECTION 5. If the company shall desire for its pipe lines the right to construct, maintain and operate the same in the streets, lanes and highways of any city or town, it shall petition the aldermen or selectmen therefor, stating the termini of such pipe line in such city or town with as much particularity and certainty as practicable, and stating the streets, highways and lanes in which the company desires to locate such pipe line; and the aldermen or selectmen shall grant that location, or such other location in such streets, lanes and highways as they shall deem proper. In the event that said aldermen or selectmen shall for a period of thirty days refuse or neglect to grant a location, or if the company is dissatisfied with the location granted, it may within sixty days thereafter appeal to the board, who, after such hearing and notice as they shall deem proper, shall grant to the company reasonable locations between said termini for such pipe line in the streets, lanes and highways of said city or town. Upon the granting of such locations by said aldermen, selectmen or board, the company may lay, construct, maintain and operate such pipe line in the

location granted. Similar rights as to additional pipe lines in the same city or town shall be obtained only by permission of the board. The company may, upon obtaining such locations, and subject to such regulations and restrictions in respect to the manner and time of conducting the work as said aldermen or selectmen shall prescribe, dig up and open the ground in any of the streets, lanes and highways of said city or town so far as is necessary to accomplish the object of the corporation; but such grant shall not affect the right or remedy to recover damages for an injury caused to persons or property by the doings of the company. It shall put all such streets, lanes and highways which are opened by it in as good repair as they were when opened, and to the satisfaction of the local authorities of the city or town in which such streets, lanes or highways are located, and upon failure so to do within a reasonable time shall be deemed guilty of a nuisance. In constructing, maintaining, repairing or extending its distributing system in any city or town the company shall be subject to all the restrictions, regulations and liabilities set forth in section seventy-five of chapter one hundred and six of the Public Statutes, except as in this act provided; and in the construction, maintaining, repairing and extending of its pipe lines and distributing systems it shall in all cases be subject to the restrictions, regulations and liabilities set forth in sections seventy-six and seventy-seven of said chapter one hundred and six. If in making such excavations any water or gas pipes, sewers, drains, conduits or other subterranean works are disturbed or interfered with, the same shall, at the expense of the company, be restored to as good condition as they were in before such excavation. All locations granted under this section shall be subject to revocation by said aldermen or selectmen respectively, subject to the approval of said board.

SECTION 6. The company may, subject to the approval of the board and upon such terms and conditions as may be mutually agreed upon, and as may be approved by the board, purchase, lease or operate the works, distributing system and other property of any person, firm, corporation, town or city engaged in the business of selling or distributing gas, or any portion of such works, distributing system or other property in any city or town in which the company has laid a pipe line; *provided, however*, that nothing in this act shall authorize the company to issue new capital stock or bonds for the purpose of such purchase in excess of the amount issued by the corporation whose works are purchased; and such person, firm, corporation, town or city may sell or lease any of its works, distributing system or other property to the company as aforesaid. The company may thereupon use the said works, distribut-

ing system or other property for the purpose of selling gas to the inhabitants of the town or city within which the same are situated; *provided, however*, that in case of any such purchase, lease or operating contract, the prices charged by the company to individual consumers or for public lights shall thereafter be subject to the jurisdiction of the board, as provided by section nine of chapter three hundred and fourteen of the acts of the year eighteen hundred and eighty-five, and shall not in any case exceed the prices ruling at the time of such purchase, lease or operating contract; nor shall the company discontinue any portion of the distributing system it may acquire by any such purchase, lease or operating contract, but shall be subject to the provisions of section five of chapter three hundred and forty-six of the acts of the year eighteen hundred and eighty-six.

SECTION 7. The company may sell or deliver fuel or illuminating gas to any gas company or to any town or city authorized by law to distribute gas; and any gas company and any such town or city may contract for the purchase of gas of the company for such term of years, and on such conditions as may be mutually agreed upon; but the prices charged by the company for such gas shall not exceed the following amounts per thousand cubic feet for fuel gas of a heat value not less, on the average, than five hundred and eighty British thermal heat units, delivered at the holder or mains of any such gas company, town or city, at the following distances from the state house: Twenty cents within five miles, twenty-five cents between five and fifteen miles, and thirty cents beyond fifteen miles, and not exceeding five cents additional in each case for illuminating gas of the candle power required by law. In any city or town having the right to manufacture or distribute gas the company shall supply such city or town with gas for distribution upon the same terms as it shall supply it to any gas company distributing gas in such city or town. The price charged by the company for fuel or illuminating gas to individual consumers shall not exceed the following amounts per thousand cubic feet, as herein provided: Within eight miles of the state house, sixty cents; to the inhabitants of any city outside of the above limit, having a population of more than seventy-five thousand, seventy-five cents; to any other city outside of said limit, ninety cents; to the inhabitants of any town, one dollar and twenty-five cents. The company shall not sell gas to individual consumers except as provided in section six of this act.

SECTION 8. The supreme judicial court and any justice thereof, and the superior court and any justice thereof, shall have jurisdiction in equity, on petition of any party interested, to compel com-

pliance with the provisions of this act and to prevent any violations of the provisions thereof.

SECTION 9. This act shall take effect upon its passage. [*Approved June 9, 1896.*]

[CHAPTER 544.]

AN ACT RELATIVE TO THE USE OF STREETS BY CORPORATIONS.

Be it enacted, etc., as follows:

SECTION 1. Section seventy-five of chapter one hundred and six of the Public Statutes is hereby amended by inserting after the word "companies", in the first line, the words:—corporations organized for the purpose of transporting the United States mail, merchandise and other articles by means of pneumatic pressure or power,—so as to read as follows:—*Section 75.* Gas light companies, corporations organized for the purpose of transporting the United States mail, merchandise and other articles by means of pneumatic pressure or power, and corporations organized for either or both of the purposes mentioned in section eleven, may, with the consent in writing of the mayor and aldermen of a city or the selectmen of a town, dig up and open the grounds in any of the streets, lanes and highways thereof, so far as is necessary to accomplish the object of the corporation; but such consent shall not affect the right or remedy to recover damages for an injury caused to persons or property by the doings of such corporations. They shall put all such streets, lanes, and highways which are opened, into as good repair as they were in when opened; and upon failure so to do within a reasonable time, shall be deemed guilty of a nuisance.

SECTION 2. Section seventy-six of chapter one hundred and six of the Public Statutes is hereby amended by striking out in the second line of said section, the words "a gas company", and inserting in place thereof the words:—any gas light company, or of any corporation organized for the purpose of transporting the United States mail, merchandise or other articles by means of pneumatic pressure or power, or of any corporation organized for either or both of the purposes mentioned in section eleven,—also by striking out the words "the gas company", in line seven of said section, and the words "such company", in line eight, and also in line nine of said section, and inserting, in each instance, in place of the words so stricken out, the words:—said company or corporation,—so as to read as follows:—*Section 76.* When a party injured in his person or property by a defect in a highway, caused by the operations of any gas light company, or of any corporation organized for the purpose of transporting the United

States mail, merchandise or other articles by means of pneumatic pressure or power, or of any corporation organized for either or both of the purposes mentioned in section eleven in laying down or repairing its pipes or otherwise obstructing such way, recovers damages therefor of the place wherein such injury is received, such place shall, in addition to the damages so recovered against it, be entitled to recover all the taxable costs of the plaintiff and defendant in the same action, in a suit brought against said company or corporation, if said company or corporation is liable for said damages, and if reasonable notice is given by such place to said company or corporation, so that it may defend the original action.

SECTION 3. All issues of stock and bonds under the provisions of this act shall be subject to the approval and certification of the board of gas and electric light commissioners, in the manner provided in chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four.

SECTION 4. This act shall take effect upon its passage. [*Approved June 9, 1896.*]

[CHAPTER 546.]

AN ACT RELATIVE TO THE LICENSING OF ENGINEERS AND FIRE-
MEN OF STATIONARY ENGINES.

Be it enacted, etc., as follows:

SECTION 1. It shall be unlawful for any person to have charge of, or to operate a steam boiler or engine in this Commonwealth (except locomotive boilers and engines, boilers in private residences, boilers under the jurisdiction of the United States, boilers used for agricultural purposes exclusively, boilers of less than eight horse power, and boilers used for heating purposes only, provided with a device approved by the chief of the district police limiting the pressure carried to fifteen pounds to the square inch), unless he holds a license as hereinafter provided; and it shall be unlawful for any owner or user of any steam boiler or engine (other than those above excepted) to operate or cause to be operated a steam boiler or engine, for a period of more than one week, without a duly licensed engineer or fireman in charge: *provided, however*, that every person who has been employed continuously as a steam engineer in this Commonwealth for the period of five years next prior to the passage of this act, and who files with his application a certificate of such fact under oath, accompanied by a statement from his employer or employers verifying the same fact, shall be entitled to a license without further examination.

SECTION 2. Any person desiring to act as an engineer or fireman, shall make application for a license to so act to an examiner

of engineers, upon blanks to be furnished by the examiner, and if upon examination the applicant is found trustworthy and competent, a license shall be granted to him. Such license shall continue in force for three years, unless for a sufficient cause, affecting the trustworthiness or competency of the person licensed, and after a hearing, the same is sooner revoked; and the said license unless so revoked shall at the end of said three years be renewed by an examiner of engineers, upon application, and without examination.

SECTION 3. All applications for licenses shall be accompanied by a fee of one dollar, and a like sum shall be paid for all renewals of licenses. All fees so paid shall be accounted for by the examiners to the chief of the district police, who shall return the same monthly to the treasurer of the Commonwealth.

SECTION 4. The members of the boiler inspection department of the district police shall act as examiners, and shall enforce the provisions of this act, and the governor of the Commonwealth is authorized to appoint two additional inspectors to act as examiners of engineers, under this act, at an annual salary of fifteen hundred dollars and their actual traveling and necessary expenses.

SECTION 5. Any person dissatisfied with the action of any examiner in refusing or revoking a license, may appeal from his decision to the five other examiners, who shall together act as a board of appeal, and a majority of whom shall have power to hear the parties and pass upon the subjects of appeal. The decision of said majority of the remaining examiners so acting shall be final, if approved by the chief of the district police.

SECTION 6. It shall be the duty of the examiners to notify every person whose names and addresses are known to them, and who will require licenses under the provisions of this act, to apply for said licenses, and to give such persons a reasonable opportunity to be examined within the city or town where they reside or are employed.

SECTION 7. Whoever intentionally violates the provisions of section one of this act shall be punished by a fine not exceeding three hundred dollars, or by imprisonment not exceeding three months.

SECTION 8. All acts or parts of acts inconsistent herewith are hereby repealed. The provisions of this act, so far as they are the same as those of chapter four hundred and seventy-one of the acts of the year eighteen hundred and ninety-five, shall be construed as a continuation of that chapter and not as new enactments.

SECTION 9. This act shall take effect upon its passage. [*Approved June 9, 1896.*]

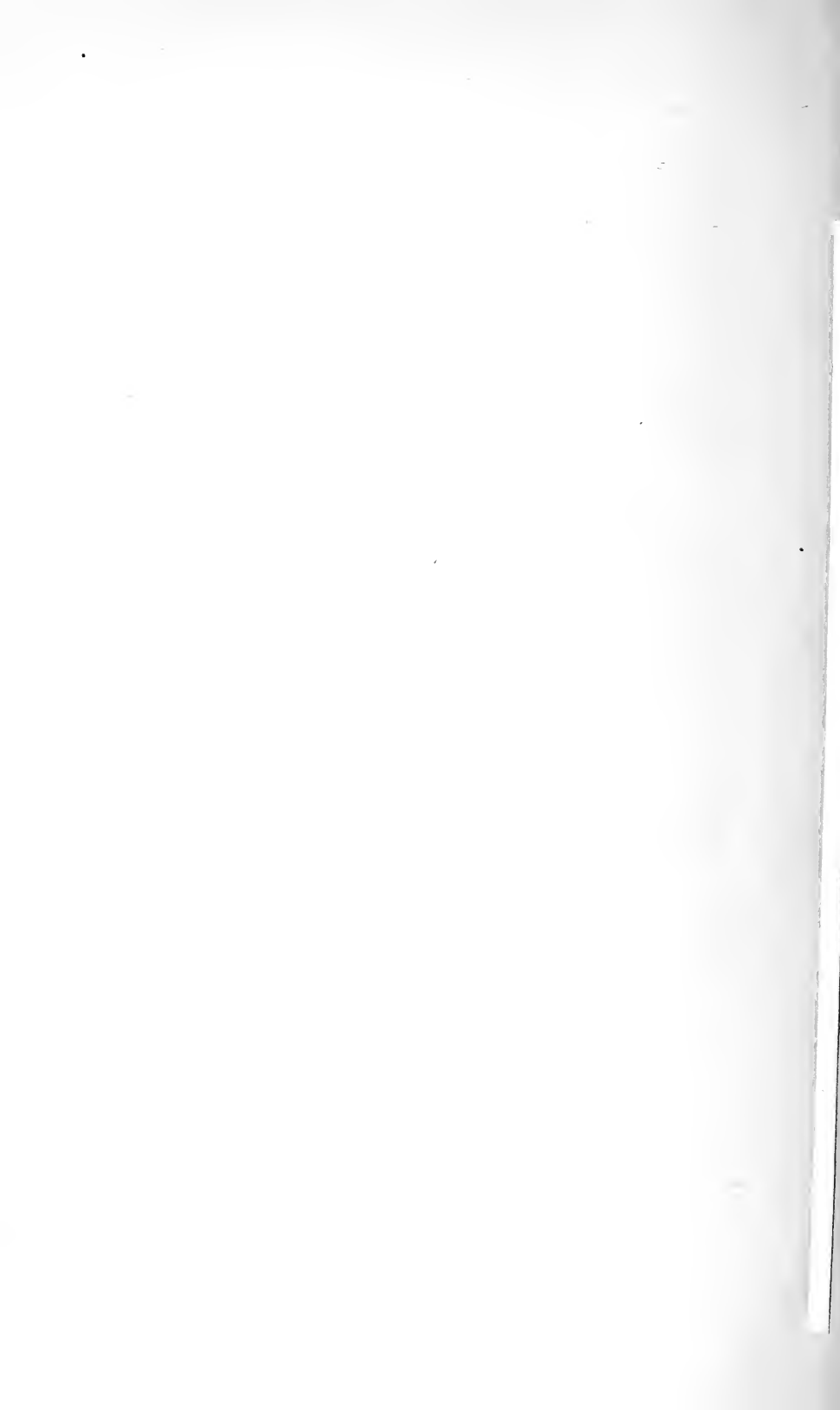
I N D E X.

	PAGE
Abington and Rockland, Electric Light and Power Company of, petition for approval of new stock,	24
Accidents, electric,	85
“ gas,	69
Accounts, rulings about,	6
Aggregates, balance sheets, electric light companies,	136
“ “ “ gas companies,	95
“ expenses, electric light companies,	135
“ “ gas companies,	94
“ receipts, electric light companies,	134
“ “ gas companies,	94
Arc lamps, number of,	148
Arlington Gas Light Company,	6
Assessed values, electric light companies,	97, 137
“ “ gas companies,	96
Athol Gas and Electric Company, petition for approval of new stock and bonds,	26
Attleborough Steam and Electric Company, petition for approval of bonds,	30
Average price of all gas sold,	112
“ “ “ gas sold by meter,	106
Balance sheets,	iii
Belmont, municipal ownership in,	48
Berry et al. v. Dorchester Gas Light Company,	7
Blackstone Electric Light Company,	3
“ “ “ “ petition for approval of new stock,	19
Block Plant Electric Light Company,	4
Bonds, approval of new issues of,	16
Boston Electric Light Company, petitions for approval of new bonds,	18, 23
Braintree, municipal ownership in,	48
Brookline Gas Light Company, petition for approval of new bonds,	35
“ “ “ “ special report upon accounts of,	cxxxv
Brookline, municipal ownership in,	49
Cambridge, municipal ownership in,	49
Candle-power, gas companies,	102
Capital, electric light companies,	131
“ gas companies,	90
“ “ “ per mile of main,	114
“ “ “ “ thousand feet sold,	112
Capital stock, approval of new,	16
Carbons used,	148
Cases pending,	181
Chelsea Gas Light Company, petition for approval of new bonds,	32
Chicopee Gas Company,	4
Chicopee Manufacturing Company,	3
“ municipal ownership in,	50

	PAGE
Church Green Electric Light and Power Company,	4
Citizens' Gas Light Company, of Reading, etc.,	4
Coal, carbonized,	116
" used, electric light companies,	144
" per cent. of cost of, from residuals,	116
Commercial arc lights, number,	150
" incandescent lights, number,	150
" electric lights, prices,	161
Consumers, number of, per mile of main, gas companies,	114
Concord, municipal ownership in,	51
Corporate names, electric light companies,	131
" " gas companies,	90
Customers, number of electric,	150
Daily output of gas, greatest and least,	110
Danvers, municipal ownership in,	51
Dividends, electric light companies,	138
" gas companies,	99
Dorchester Gas Light Company, Chas. F. Berry and others, v.	7
" " " " petition for approval of new stock,	17
Doric Lodge v. Hudson Electric Light Company,	7
Dynamo capacity, maximum,	140
Edison Electric Illuminating Company of Fall River,	5
Electric light,	131
" " total dynamo capacity,	144
" " companies,	131
" " " boilers,	144
" " " dynamos,	144
" " " engines,	144
" " " system used,	140
" " " water power,	144
Enrichers,	116, 118
Everett, municipal ownership in,	52
Fall River Electric Light Company,	5
" " " " petition for approval of new stock,	27
Fall River Gas Works Company,	5
" " " " petition for approval of new stock,	28
Gas companies,	90
Gas companies supplying electric light,	91
Gas, price of,	101
" quantities made,	107
" " sold by meter,	107
" " sold to public lamps,	107
" " unaccounted for,	107
" " used at works and offices,	107
" " sold per consumer,	114
" " " " mile of main,	114
" " " " meter light,	114
" " unaccounted for per mile of main,	114
" total sales,	112
" stoves,	127
" works, private owners of,	92
Holyoke, municipal ownership in,	52
Hudson, municipal ownership in,	52
Hudson Electric Light Company, petitions against for compulsory supply,	7
Hudson, selectmen of, v. Hudson Electric Light Company,	7
Hudson Savings Bank v. Hudson Electric Light Company,	7
Hull, municipal ownership in,	53

	PAGE
Impurities of gas, excess of,	129
Increase in gas sales, per cent.,	112
Inspections of gas, general figures from,	130
Jamaica Plain Gas Light Company, petition of consumers of,	11
“ “ “ “ “ “ “ for approval of new stock,	41
Lamps, arc,	148
“ high power gas,	127
“ incandescent commercial,	150
“ public electric,	155
“ public gas,	128
Legislation of the year 1896,	cxli
“ recommended,	6
Lenox Electric Company, petition for approval of new stock,	20
Location, electric light companies,	131
“ gas companies,	90
Mains, gas companies,	120
Malden and Melrose Gas Light Company, petition of consumers of,	9
Manufacturer's Gas Company,	5
Manufacturer's Gas Light Company,	5
Marblehead, municipal ownership in,	54
Martha's Vineyard Electric Light and Power Company, petition of for ap- proval of new stock,	37
Materials used, coal gas,	116
“ “ oil gas,	120
“ “ water gas,	118
Medford, municipal ownership in,	54
Meters, gas,	124
Methuen, municipal ownership in,	55
Middleborough, municipal ownership in,	55
Mile of main, gas sold, etc., per,	114
Millbury Electric Company, petition of consumers of,	13
Motors, electric,	148
Municipal ownership,	43
Municipal ownership law, decisions concerning the,	cxixi, cxxxviii
Natick Gas Light Company, petition for approval of bonds,	21
Natick Gas and Electric Company, petition for approval of bonds,	32
Needham, municipal ownership in,	55
New companies incorporated during the year,	3
Oil gas companies,	109, 113, 115
Operating accounts,	iii
Output of gas, greatest and least daily,	110
Peabody, municipal ownership in,	55
Petition of Consumers v. Jamaica Plain Gas Light Company,	11
“ “ “ v. Malden and Melrose Gas Light Company,	9
“ “ “ v. Millbury Electric Company,	13
“ “ Mayor, of Quincy v. Quincy Electric Light and Power Company,	8
Poles of electric light companies,	146
Price of commercial electric lights,	161
“ “ gas,	101
Profit and loss accounts,	iii
Public lamps, electric,	155
“ “ gas,	128
Purity of gas,	129
Quincy, municipal ownership in,	55
“ mayor of, v. Quincy Electric Light and Power Company,	8
Quincy Electric Light and Power Company, Mayor of Quincy against,	8
Reading, municipal ownership in,	56

	PAGE
Residuals, ratio of, to cost of coal,	116
Rockland, municipal ownership in,	56
Springfield, municipal ownership in,	57
Stockholders, electric light companies,	133
" gas companies,	92
Street mains, gas,	120
Supply, compulsory,	7
Taunton, municipal ownership in,	58
Taxes paid, electric light companies,	137
Taxes paid, gas companies,	97
Town electric plants, data concerning,	61
Unaccounted for gas, per cent.,	107
" " " per mile of main,	114
United Electric Light Company of Springfield, petition for approval of bonds,	39
Violations of law,	69
Wakefield, municipal ownership in,	58
Waltham, municipal ownership in,	59
Water gas,	4, 118
West Springfield, municipal ownership in,	59
Weston Electric Light Company,	4
" " " " petition for approval of new stock,	34
Whitman, municipal ownership in,	60
Whitman Electric Company,	4
Whitman Light and Power Company,	4
" " " " petition for approval of new stock,	38
Wires, electric light,	146



35

12

Mass. Bd of gas & electric light
commissioners

Annual report 1897

